

**AT A GLANCE BALANCE-SHEET AND PROFIT AND LOSS ACCOUNT
BALANCE-SHEET**

	31-3-69 in lacs	31-3-70 in lacs	31-3-71 in lacs
We had			
1. Fixed assets in use less depreciation ..	7,251.93	8,615.06	10,014.83
2. Capital works in progress ..	1,951.50	2,603.02	3,507.32
3. Capital stores for specific projects and other operating stores including goods in transit ..	882.72	974.35	744.17
4. Other assets ..	1,671.98	1,788.08	2,688.51
5. Balance with Banks and cash in hand ..	69.13	78.38	84.06
6. Deferred revenue expenditure ..	13.02	25.23	34.43
	11,840.28	14,084.12	17,073.32
We owed			
1. Loans, Bonds, Stocks, outstanding and other capital raised and appropriated ..	9,029.67	10,976.03	13,114.07
2. Reserve and surplus ..	341.12	371.09	443.53
3. Current liabilities and provisions ..	2,469.49	2,737.00	3,515.72
	11,840.28	14,084.12	17,073.32

PROFIT AND LOSS ACCOUNT

	Figures in lacs of Rupees			
	1967-68	1968-69	1969-70	1970-71
We earned				
From sale of energy ..	680.66	983.36	1,251.07	1,585.22
Other sources ..	78.67	136.21	200.34	237.70
Total ..	759.33	1,119.57	1,451.41	1,822.92
We spent on				
Operation Maintenance and other charges ..	73.53	101.19	201.12	372.21
Establishment ..	196.19	304.32	423.31	518.86
Depreciation ..	111.34	159.45	240.11	300.47
Total ..	381.06	564.96	864.54	1,191.54
This left a Gross surplus which was set aside as under :- ..	378.27	554.61	586.87	631.38
(i) Interest to Institutions other than State Government ..	1.65	42.55	101.84	193.26
(ii) Write down of Intangible assets ..	..	..	1.98	3.58
(iii) Contribution to General Reserve ..	33.05	41.00	49.02	57.52
(iv) Interest on State Government Loans ..	320.53	436.50	434.03	377.02
(v) Contribution to Development fund ..	17.04	34.16	..	..

Note :- In 1970-71 allocation of gross surplus has been made strictly as per section 67 of Electricity (Supply) Act, 1948. In this connection a reference is invited to Note No. 20 to the Balance-Sheet. The data relating to previous years has been brought in line with the accounts prepared during 1970-71. The graphical chart is also based on the above data.

FINANCIAL RATIOS
HARYANA STATE ELECTRICITY BOARD

Serial No.	Ratios	Unit	1967-68	1968-69	1969-70	1970-71
1	Government loan to total loans	%	96.22	91.20	82.50	77.14
2	Working capital to total assets	%	2.12	1.31	0.07	Nil
3	Working capital to total expenditure	%	53.80	27.43	12.02	Nil
4	Current assets to current liabilities	Times	1.10	1.06	1.04	1.0
5	Sundry debtors for energy supplied to total sale of energy	%	17.55	7.90	4.41	4.37
6	Sales to Capital employed	%	10.93	13.16	14.03	15.83
7	Gross profit to sales	%	55.75	56.93	47.15	40.06
8	Gross profit to average Capital base	%	7.10	8.40	8.00	5.8
9	Line losses—					
	(a) From Generation to utilisation including outside the State	%	9.00	18.20	17.40	19.5
	(b) Within the State	%	16.60	27.70	25.40	27.51
10	Operating Ratio	%	49.00	51.00	57.00	69.00
11	Annual depreciation to previous year's fixed assets in service	%	N.A.	2.40	2.90	3.1
12	Interest to gross revenue	%	43.22	42.82	37.60	41.3
13	Percentage of interest payable to average loans	%	4.71	5.8	5.4	6.28

CHAIRMAN'S STATEMENT

Gentlemen,

The Audited Statement of Accounts for the year 1970-71 of the Board has been circulated to you. The Annual Report has already been seen by you. From this, you will note that the working of the Board has continued to be satisfactory.

The total Gross Revenue of the Board during the year 1970-71 was Rs 1,822.92 lacs. The working expenditure on operation has been Rs 1,765.40 lacs including interest of Rs 570.28 lacs leaving surplus of Rs 57.52 lacs against the deficit of Rs 289.56 lacs as anticipated and the profit of Rs 39.11 lacs for the previous year 1969-70. It may, however, be stated that the interest charges amounting to Rs 183.73 lacs payable to the State Government have not been provided as there was no surplus left after meeting the items which have been given priority under section 67 of the Electricity (Supply) Act, 1948, over and above the interest payable to the State Government.

Power Position

Due to shortage of power supplies from the Bhakra-Nangal Complex, the Board was forced to impose cuts in the consumption of power in the State from November, 1970 onwards. This cut continued till May, 1971. Every effort was made, however, to ensure that the agricultural tubewells received supply fully in the period when water was essential for the crops so that agricultural production did not suffer. The position on the whole was satisfactory.

Projects

The work on the Faridabad Thermal Power Station Extension Project has gathered momentum. During the year under report, it was decided to install two units of 60-M.W. each instead of one unit as originally planned.

As a result, a revised Project Report was prepared. Various preliminary works including acquiring of site were carried out. Order for the main equipment, namely, Boiler and Generating Sets for both the Units were placed on M/s B.H.E.L. at an approximate cost of Rs 1,214.04 lacs.

The following Project Reports were also prepared :-

- (i) Project Report for 220/440 M.W. at Panipat.
- (ii) Preliminary Reports on site selection for Atomic Power Plant in Haryana.
- (iii) Project Report for improvement of Local Distribution System at Rohtak.
- (iv) Project Report for Western Yamuna Hydrel Scheme remained under revision.

The construction of the Transmission Lines under the Right Bank Power House and Beas Project was continued.

The following important Transmission Lines and Substations were erected and energised during the year :—

132 KV

- | | |
|--|------------|
| (i) Kalthal | .. Pehowa |
| (ii) Mohindergarh with substation at Narnaul | .. Narnaul |
| (iii) Hissar | .. Sirsa |

66 KV —

- | | |
|-----------------|-----------|
| (i) Karnal | .. Indri |
| (ii) Ballabgarh | .. Palwal |

(Erected during the previous year and was energised in October, 1970, with a substation at Palwal)

Rural Electrification

The year 1970-71 will always be remembered as the first landmark in the history of Power Development in Haryana. During the year, Haryana earned the unique distinction being the First State in India who have achieved cent per cent rural electrification. Electricity was switched on in the last village on 29th November, 1970, by the Prime Minister Mrs. Indira Gandhi.

At the beginning of the year, 3,367 villages out of a total of 6,669 villages had been electrified. During the first eight months of the year, as many as 3,302 villages were electrified to complete the gigantic task of complete electrification in the State.

During the year, 18,229 tubewells were energised raising the total number of electrified tubewells in the State to 86,455 which is more than four times the number of tubewells in Haryana at the time of the reorganisation of Punjab in November, 1966.

Connections

We had 4,70,010 consumers by 31st March, 1970. We connected 73,685 consumers during the current year raising the number of consumers to 5,43,695 by 31st March, 1971, of these 2,746 were Industrial and 18,229 Agricultural Connections, giving a percentage increase of 15.7 on the whole.

Capital Assets

The total capital assets of the Board as on 31st March, 1971, were Rs 170.73 crore as against Rs 140.84 crore at the end of the previous year. Fixed assets also increased from Rs 124 crore to Rs 150 crore during the year. With the implementation of village electrification programme during the year 1970-71, the growth has been faster than was envisaged in the Fourth Five-Year Plan.

Tariff

(i) During the year under report, export-oriented units manufacturing cotton textiles were accorded priority in releasing Industrial Connections.

(ii) The limit for the purpose of imposing penalty for exceeding the contract payment in the case of large supply consumers was enhanced from 5 per cent to 7 per cent.

(iii) The notice period for disconnection in the case of tubewell connections has been increased from 7 days to 10 days with effect from 13th July, 1970.

(iv) The Bradma System of billing for domestic and commercial supply consumers has been introduced during the year in Ambala, Karnal, Jagadhri, Gurgaon, Sonapat, Hissar and Rohtak Divisions.

Commercial Accounting

During the year, the Board approved the introduction of commercial system of accounting in the field offices at the Circle Level. The system was introduced on an experimental measure in the Chandigarh Circle.

Finances of the Board

The ways and means position of the Board was somewhat difficult particularly in the later part of the year when the financial position of the Board became tight on account of the heavy investments in the rural electrification schemes. The Board was happy to receive timely help from the various financial institutions like Agricultural Finance Corporation, The Life Insurance Corporation of India, Rural Electrification Corporation of India, Medium Term Loans from Banks etc., to meet its capital requirements. A review of the accounts reveals that there is reduction in the working capital available to the Board. I had touched on this in my statement to you last year. In view of the substantial capital expenditure we have to incur this year and in the coming years as a result of taking up the Faridabad Project, the ways and means position of the Board is likely to remain difficult for sometime. We have requested the Government to finance this Generation Project fully. The working expenses also have risen for this reason. The Board is devoting its attention to increase the efficiency of operation and bring around economies wherever possible.

Acknowledgement :

I shall be failing in my duty if I do not acknowledge with gratitude the inspiration that the Board has been receiving from the Government. I would also like to thank the several Financial Institutions for the assistance they have rendered. My thanks are also due to my colleagues in the Board and the dedicated officers and staff of the Board who have contributed so much energy and enthusiasm for the progress achieved by the Board.

It will be appreciated that Board has spent about Rs 30 crores on rural electrification and normally it takes 3 to 5 years for such expenditure to become productive. Therefore, for the next 2-3 years we will not be reaping full benefit from this investment but in about 3 years time when the returns start flowing the financial position of the Board will considerably improve.

P. N. SAHNI,
Chairman,
Haryana State Electricity Board.

STATEMENT No. I

Haryana State Electricity Board

STATEMENT

Haryana State

GENERAL BALANCE

Corresponding
figures of the
last year

PARTICULARS

Amount

Rs

Rs

30,00,00,000 Maximum limit of Borrowing Power of the Board

50,00,00,000

Capital Liabilities

1,09,76,02,834 1. Loans, Bonds, Stocks, outstanding and other capital raised and appropriated (Subsidiary Statement No. IV)

1,31,14,06,592

Reserves and Surplus

1,92,07,670 2. General Reserve (Subsidiary Statement-V)

2,49,59,384

57,29,349 2-A. Development Fund

57,29,349

37,04,315 3. Loan Redemption Fund

37,04,315

26,67,774 4. Employees General Provident Fund

41,85,488

57,75,554 5. Depreciation Reserve I und Rajasthan

57,75,554

.. 6. Taxation Reserve

.. 7. ariff Reserve

Current Liabilities and Provisions

.. 8. Balance due on construction of Plant and Machinery

1,99,26,647 9. Cash credit limits from Banks against hypothecation of stores (against the total limit of Rs 771 lacs the stores and assets worth Rs 11,27,50,262 were hypothecated with banks as on 31st March, 1971. The maximum limit availed during the year was Rs 689.19 lacs.

4,32,82,745

6,40,22,205 10. Consumers security and other deposits

9,97,07,825

1,24,69,263 11. Other current liabilities and provisions

1,24,13,598

7,83,33,473 12. Accounts payable

9,86,89,860

9,89,48,373 13. Other current and accrued liabilities

9,74,65,471

24,472 14. Employees Contributory Provident Fund

12,387

601

No. I

Electricity Board

SHEET AS ON 31ST MARCH, 1971

ASSETS

Corresponding
figures of the
last year

PARTICULARS

Amount

Rs

Rs

Fixed Assets

1,01,89,05,253	A. Capital account expended on Assets in use (Annexure-A)	1,18,90,76,157
1,65,61,159	B. Capitalized interest charges	1,65,61,159
1,03,54,66,412	Total fixed assets	1,20,56,37,316

5,51,47,966	(i) Less share of Rajasthan	5,52,94,538
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Up to 1969-70 for 1970-71

Left Bank	3,87,38,385	36,256
Right Bank	1,64,09,581	1,10,316
Total	5,51,47,966	1,46,572

98,03,18,446	Net Capital	1,15,03,42,778
11,88,12,505	(ii) Less accumulated provision of depreciation (Subsidiary Statement-VIII)	14,88,59,593
86,15,05,941	Net Block	1,00,14,83,185

C. Balance of written down cost of obsolete assets etc.

Current Assets

26,03,01,859	2. (a) Capital Works in progress	35,07,31,942
3,77,235	(b) Works in Progress (Mfg. Account)	8,25,139
	3. (a) Capital Stores for specific Project	
7,41,20,848	(b) Other Operating Stores	7,44,16,529
2,33,13,923	4. Advance to suppliers	2,98,27,074
31,12,617	5. Loan and Advances	34,30,268
55,28,907	6. Sundry Debtors for Electricity Supply ; 71,67,934	65,24,334
	Less provision for bad and doubtful debts : 6,43,600	
1,47,62,113	7. Miscellaneous Advances	3,99,19,849
8,72,25,633	8. Inter-Departmental adjustment account	10,53,87,232

STATEMENT No. I

Haryana State Electricity Board

GENERAL BALANCE-SHEET AS ON 31-3-1971

<i>Corresponding figures of the last year</i>	PARTICULARS	Amount
		Rs
1,40,84,11,929		1,70,73,32,568

I have examined the Annual Statement of Accounts including the Profit and Loss Account and Balance Sheet of the Haryana State Electricity Board for the period from the 1st April, 1970 to 31st March, 1971. I have obtained all the information and explanation that I have required and subject to the observations and comments attached, I certify as a result of my audit that in my opinion, these accounts and Balance Sheet are properly drawn up so as to exhibit a true and fair view of the State of affairs of the Haryana State Electricity Board, to the best of my information and explanation given to me.

M. PARTHASARATHY,
Accountant-General,
Haryana, Simla.

STATEMENT No. I

Haryana State Electricity Board

GENERAL BALANCE SHEET AS ON 31-3-1971

Corresponding
figures of the
last year

PARTICULARS

Amount

Rs

3,55,35,232	9. Accounts receivable	..	4,49,34,778
2,61,60,216	10. Investment of the Board	..	2,82,10,396
59,67,343	11. Deposits with Pay and Accounts Officers Bombay, Calcutta, Delhi and C.A.O. Customs, etc.		94,24,597
	12. Balance at Bank/Treasury—		
35,70,000	(a) Deposit Account	..	35,70,000
37,73,881	(b) Current account and call account	..	43,06,404
494,106	13. Cash in hand	..	5,29,697
25,23,669	14. Deferred revenue expenditure	..	34,43,232
	15. Interest outstanding on—		
1,23,730	(i) Bank Balance and Investment	..	3,53,236
3,358	(ii) Loans to Licencees	..	3,358
11,318	(iii) G.P. Fund Deposits	..	11,318
1,40,84,11,929	Total	..	1,70,73,32,568

JIA LAL JAIN
Chief Accounts Officer.M. L. KHANNA
Technical Member.S. R. SUBRAHMANYAN
Member Finance and Accounts.P. N. SAHNI
Chairman.

Notes to the Balance-sheet as on 31st March, 1971

(i) The share of the H.S.E.B. in the Assets and Liabilities of the Composite Punjab State Electricity Board as on 31st March, 1967 has been taken in the provisional ratios as fixed by the Government of India in Ministry of Irrigation and Power Order No. EL/11-3(17)66/1, dated 30th April, 1967, and have been included in the balance sheet as opening balances on 2nd May, 1967. Also the share of the H.S.E.B. in the Capital Expenditure relating to the period from 1st April 1967 to 2nd May, 1967 has been worked out in the same ratio as fixed by the Government of India and provided in the accounts. The H.S.E.B.'s share in the other assets and liabilities for this period has not yet been provided in the accounts as the accounts of the Composite P.S.E.B. for this period are yet to be finalised by the New P.S.E.B. and audited by the Accountant-General, Punjab. The relevant figures are, therefore, subject to such adjustments as might become necessary on the finalisation of the accounts for the above period and their audit. Further as the balances have been taken over in a prescribed ratio these do not agree with the balances as they appear in the divisional books which reflect the transactions as they have been appearing in the divisions even for the period prior to the bifurcation of the Board.

(ii) The tentative share of the H.S.E.B. in the Capital Receipt as well as Capital Expenditure of the Bhakra Management Board relating to the months of May and June, 1967, for which the accounts were maintained by the P.S.E.B. could not be incorporated in the accounts pending their verification by the Bhakra Management Board.

(iii) Pending the final allocation of assets and liabilities of the Composite Punjab State Electricity Board between the emerging units and pending the adjustment of the net surplus which accrued to the Punjab State Electricity Board upto the 2nd May, 1967 against the capitalised interest charges during the construction's period of the Bhakra Nangal Project, the amount of Rs. 1, 65,51,159 on account of H.S.E.B.'s tentative share thereof has been shown in the Balance Sheet as a distinct item.

(iv) The tentative share of the H.S.E.B. in Government Securities and the Fixed Deposits Receipts held by the Composite Punjab Board amounting to Rs. 17,79,638 and Rs. 35,70,000 respectively have been pledged with the Banks against drawing arrangements.

(v) The market value of investment in Government Securities, inherited tentatively from the Composite Punjab Board was Rs. 17,54,824 as on 31st March, 1971.

(vi) No provision has been made for future pensionary liability including D.C.R. Gratuity as pensionary charges are accounted for as and when paid.

(vii) No depreciation has been provided in respect of diesel and steam power plants of the apportioned value of Rs 27,79,669 pending investigation of their condition and declaration as obsolete, unserviceable or otherwise as these are not in operation since their being taken over by the Board.

(viii) No provision has been made towards the interest on the D.R.F. provided under the annuity system upto 31st March, 1964. As the assets were treated as new from 1st April, 1964 and full depreciation is being charged according to the lives of the assets provided in the seventh schedule to the Electricity (Supply) Act, 1948, the provision already made upto 31st March, 1964 is being also retained.

(ix) Depreciation on I.P. Extension Project, Delhi (in which H.S.E.B. has 1/3rd share) has been provided on *ad hoc* basis at 3.88 per cent which is subject to final adjustment on receipt of detailed work break-up of assets from Delhi Electric Supply Undertaking.

(x) In the seventh schedule to the Electricity (Supply) Act, 1948 separate lives for different categories have been prescribed in cases like Towers, Poles, Fixtures, Overhead Conductors, Service Lines, Office Furniture and Equipment, Communication Equipment etc. The accounts have been prepared in the proforma as prescribed by C.A.G. in consultation with the State Government. In the accounts prepared by the Board distinct segregation of the assets as prescribed in the seventh schedule is not possible in the above. Therefore, average lives have been adopted in such cases.

(xi) The agreement in respect of Railway Siding at Faridabad, Delhi and Panipat is in process with Railway Authorities. The maintenance charges paid to the Railway Authorities in respect of above sidings are provisional. Final adjustments will be made as per clauses of the agreements as and when such agreements are entered into with the Railway Authorities.

(xii) An expenditure of Rs. 7, 79,66,112 had been incurred as share of H.S.E.B. by Beas Control Board. The above amount has been treated as loan to the Board from the State Government. However, formal sanction of the loan from the State Government is still awaited.

(xiii) No agreements in respect of I.P. Station Project with DESU has been entered into. The matter still under negotiation. The expenditure booked on capital and revenue account is, therefore, provisional and necessary adjustments will be carried out when the agreement is finalised with DESU Authorities.

(xiv) No agreement has been entered into in respect of sharing the assets and liabilities of the Beas Project by the partner State so far. The allocation has, however, been done provisionally in the tentative ratios fixed by the Government of India.

(xv) The C.W. & P.C. has been appointed as consultants for the Thermal Extension Project at Faridabad. No formal agreement with the consultants has so far been entered into and payments made to them are provisional. Necessary adjustments will be carried out when the agreement is finalised.

(xvi) The Board has to recover from D.E.S.U. demand charges representing fixed charges for the demand by D.E.S.U. in excess of its 2/3rd share from the I.P. Extension Scheme during the period January, 1968 to March, 1970. The extent of revenue receipts on this account cannot be determined in the absence of settlement of details of overdrawal of demand and the rate per K.W. chargeable on this account from D.E.S.U.

(xvii) The information received from 14 offices of the Board indicates that the claims of approximate amount of Rs 158.71 lacs have been filed against the Board which have not been acknowledged as debt by the Board.

(xviii) An amount of Rs 91,79,296 being the revenue receipts relating to previous years had been adjusted during the year 1970-71. Similarly an amount of Rs 2,07,067 being the revenue expenditure such as O & M charges interest etc. relating to previous years has been adjusted during the year 1970-71.

(xix) The Board vide its Order No. 87960/88360/Fin Loose, dated 23rd June, 1971 sanctioned reward to its employees as a result of electrification of all the villages in Haryana during the year 1970-71. The exact amount of liability is not known but the liability in this regard is estimated to the tune of Rs 12 lacs and the same has not been provided in the accounts for 1970-71.

(xx) Section 67 of the Electricity (Supply) Act, 1948 lays down the priorities for making various payments. In the said section General Reserve has been given priority over the interest charges payable to the State Government. During the current year an amount of Rs 1,83,72,782 as interest charges payable to the State Government have not been provided as there was no surplus left after meeting the items which have been given priority over and above the interest payable to the State Government.

(xxi) Cheques worth Rs 89,356.88 were issued before September, 1970. Pending investigation the said amount had not been transferred to deposit account. The needful will be done after investigation during the next year.

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman

ANNEXURE - A (i)

Sub-Headwise detail of Capital expenditure on 31st March, 1971

Sub-Head	Particulars	Balance at the beginning of the year 1970-71	Expenditure during the year	Total at the end of the year
1	2	3	4	5
I	Assets in use			
B	Hydraulic Plant	28,14,50,758	2,38,754	28,16,89,512
C	Steam power plant	10,55,22,818	29,10,269	10,84,33,087
D	Internal Combustion Power	23,78,457	(-)40	23,78,417
E	Transmission Plant (High or Extra High voltage)	15,66,32,945	74,92,456	16,41,25,401
F	Distribution Plant (High Voltage)	13,70,62,039	5,36,16,606	19,06,78,645

Sub-Head	Particulars	Balance at the beginning of the year 1970-71	Expenditure during the year	Total at the end of the year
1	2	3	4	5
G.	Distribution Plant (Medium and Low voltage)	29,86,93,441	9,98,62,940	39,85,56,387
H.	Public Lighting	12,48,017	3,02,162	15,50,179
I.	General Equipment	3,58,58,219	56,64,853	4,15,23,072
L.	Manufacture of Electrical Plant	58,553	82,904	1,41,457
	Total	1,01,89,05,253	1,701,70,904	1,18,90,76,157
II—Works in Progress				
B.	Hydraulic Power Plant	23,73,87,789	7,31,41,026	31,05,28,815
C.	Steam Power Plant	5,293	2,33,639	2,38,932
E.	Transmission Plant (High or Extra High Voltage)	2,08,46,673	1,55,78,735	3,64,25,408
I.	General Equipment	20,62,104	14,76,683	35,38,787
	Total	26,03,01,859	9,04,30,083	35,07,31,942
	Grand Total	1,27,92,07,112	26,06,00,987	1,53,98,08,099

Note.—The above figures also include expenditure incurred on behalf of R.S.E.B.

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts.

M.L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

ANNEXURE—A (ii)

Detail of Schemewise Capital Expenditure as on 31st March, 1971

Serial No.	Name of Scheme	Balance at the beginning of the year 1970-71	Expenditure during the year	Total at the end of the year
1	2	3	4	5
Fixed Assets Bhakra-Nangal Project				
1 A	Main Project Left Bank	28,25,26,825	3,22,265	28,28,49,090
2 A	Main Project-Right-Bank	17,30,10,920	82,40,349	18,12,51,269
3 B	Sub-Project	45,70,91,997	15,86,84,001	61,57,75,998
4	Diesel sets in Haryana	24,61,943	(—)40	24,61,903

Serial No.	Name of Scheme	Balance at the beginning of the year 1970-71	Expenditure during the year	Total at the end of the year
1	2	3	4	5
5	Thermal set at Faridabad 15 M.W. etc. . .	2,65,04,361	2,46,187	2,67,50,548
6	Thermal set at Delhi ..	7,68,05,913	26,78,142	7,94,84,055
7	Works not covered under any Project ..	5,03,294	..	5,03,294
Total ..		1,01,89,05,253	17,01,70,904	1,18,90,76,157
Works in Progress				
8	Beas Dam at Pong ..	25,99,30,048	8,79,58,126	34,78,88,174
9	55 MW at Faridabad ..	3,71,811	14,73,627	18,45,438
10	Thermal T. Project ..	..	56,191	56,191
11	Transmission Porject ..	..	9,42,139	9,42,139
Total ..		26,03,01,859	9,04,30,083	35,07,31,942
Grand Total .		1,27,92,07,112	26,06,00,987	1,53,98,08 099

JAI LAL JAIN,
Chief Accounts Officer.

M. L. KHANNA,
Technical Member.

S. R. SUBRAHMANYAN.
Member, Finance and Accounts.

P. N. SAHNI,
Chairman.

STATEMENT—

Consolidated Revenue Account for the

EXPENSES

Corresponding figures of the previous year	Particulars	Amount
1	2	3
86,89,632	A. Hydraulic Power Generation, Generation, Maintenance and Management expenses	86,63,822
1,38,36,209	B.&C. Thermal Diesel Power Generation, Generation maintenance and Management expenses	2,61,67,328
46,99,758	D. Power Purchases	44,43,941
62,96,542	E. Transmission (Extra high voltage) Operation, maintenance and management expenses, etc.	78,97,325
1,39,66,173	F. Distribution (High voltage) Operation maintenance and management expenses	1,91,13,919
2,89,79,295	G. Distribution (Medium and Low voltage) Operation, Maintenance and management expenses	3,85,49,780
4,87,537	H. Public lighting operation, maintenance and management expenses, etc.	4,36,881
93,52,385	J. Consumers servicing, meter reading, billing, collecting, accounting, sale promotion and management expenses, etc.	1,37,54,198
2,52,516	K. Expenditure on manufacture of electrical apparatus, etc.	1,66,302
	L. Wiring and sale—	
910	(1) Shortages on stock written off	1,664
14,463	(2) Losses of assets written off	1,120
18,712	(3) Loss of vehicle	96,041
	(4) State Insurance Contribution	604
8,65,94,132	Total	11,92,92,925
1,40,072	Less share of Rajasthan	1,39,585
8,64,54,060		11,91,53,340
5,86,87,089	K. Net surplus carried over to Net Revenue and App. Accounts	6,31,38,483
14,51,41,149		18,22,91,823

II

year ending 31st March, 1971

REVENUE

Corresponding
figures of the
previous year

Particulars

Amount

4

5

6

12,51,07,434	A. Net Revenue by sale of electricity for cash and credit	..	15,85,22,159
11,77,450	B. Miscellaneous revenue from consumers	..	15,73,673
1,30,66,589	C. Revenue from trading	..	1,77,79,642
57,83,802	D. Other revenue (to be specified)	..	44,16,349
..	E. (i) Sale of Steam	..	..
	(ii) Repair of lamp and other apparatus	..	..
	(iii) Commission for collection of electric duty, etc.	..	..
	Total		
	Deduct Refunds		
(--)5,874	Less share of Rajasthan (..)		

14,51,41,149

18,22,91,823

JIA LAL JAIN,
Chief Accounts Officer,
M. L. KHANNA,
Technical Member.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts,
P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT—I

Statement of Operating Revenue for the year ending 31st March, 1971

Corresponding figures of the previous year			Particulars of receipt	Figures for the current year			
KWH sold	Income (Rs)	Average revenue per KWH N.P.		KWH sold	Income (Rs)	Average revenue per KWH N.P.	Remarks
1	2	3	4	5	6	7	8
			A. Net revenue by sale of electricity for cash and credit				
4,99,28,310	1,49,95,858		1. Domestic or residential	5,82,05,939	1,82,97,831		
			(a) Lights and Fans				
			(b) Small Power				
2,87,53,646	72,42,291		2. Commercial	3,20,67,353	82,81,333		
			(a) Lights and Fans				
			(b) Small Power				
			3. Industrial—				
7,17,87,304	1,08,33,590		(a) Small Power	8,25,79,617	1,26,24,399		
4,84,02,262	71,85,793		(b) Medium Power	5,50,51,126	84,34,992		
33,04,07,093	2,78,00,996		(c) Large Supply	33,96,41,313	2,98,98,993		
39,88,120	7,75,973		4. Public Lighting	39,07,790	9,89,626		
			5. Traction				
			(a) Tramways				
			(b) Electric Railways				
23,95,89,196	3,85,21,523		6. Irrigation Agricultural	29,85,72,161	4,82,44,097		
			7. Public Water Works and sewerage pumping				
			8. Supplies in bulk to :				
65,95,88,602	1,50,65,758		(a) Share of H.S.E.B. out of B.M.B. receipts	51,09,71,898	2,59,13,533		
2,50,29,926	20,82,506		(b) Supply from H.S.E.B. to other State consumers	3,28,78,860	49,17,339		
	6,03,146		(c) Discount forfeited		9,20,016		
1,45,74,74,459	12,51,07,434			1,41,38,76,057	15,85,22,159		

SUBSIDIARY STATEMENT *Contd.*

Statement of Operating Revenue for the year ending 31st March, 1971

1	2	3	4	5	6	7	8
			B. Miscellaneous Revenue from consumers-				
	1,953		(1) Sale of stores	..	20,330		
	6,70,313		(2) Publiclighting maintenance		6,93,818		
	5,05,1		(3) Other receipts (to be specified) (Like service connection fees, etc.)		8,59,525		
	11,77,450		Total Miscellaneous revenue from consumers		15,73,673		
			C. Revenue from Trading-				
			(1) Sale of electrical Plant manufactured by the Board		100		
			(2) Sale hire purchase or hire of-				
			(a) Apparatus				
			(b) Wiring	..	75		
			Others				
			(3) Rental from				
	2,90,667		(a) Property	..	6,41,773		
	56,87,813		(b) Meters	..	65,04,279		
			(4) Other receipts (to be specified)				
	70,88,109		Service Rental	..	1,06,33,415		
	1,30,66,589		Total Revenue from Trading		1,77,79,642		

SUBSIDIARY STATEMENT—I—*contd.*

Statement of Operating Revenue for the year ending 31st March, 1971

1	2	3	4	5	6	7	8
			D. Other Revenue				
..	3,29,452		(1) Interest on securities and investments, with banks	3,11,761			
..	..		(2) Interest on advances to Board's Employees Deduct Refunds				
..	..		(3) Commission for the collection of electricity duty				
..	..		(4) Miscellaneous items (to be specified)				
..	54,54,350		Receipt from other consumers	41,04,588			
..	57,83,802		Total Other Revenue	44,16,349			
..	14,51,35,275		Grand total electric operating revenue	18,22,91,823			
..	(—)5,874		Deduct refund of revenue	..			
			Less share of Rajasthan	..			
..	14,51,41,149		Net Grand Total Haryana	18,22,91,823			
..		9.9 Paise	Average total revenue per KWH sold (N.P.)	12.89 Paise			

SUBSIDIARY STATEMENT—II

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs.)	Cost per KWH sent out		Amount (Rs.)	Cost per KWH sent out	
1	2	3	4	5	6
	4.7 Paise	A. Hydraulic Power Generation (1,76,49.15 lacs) Previous year K.W.H. sent out 1,75,78,81,716 Current year			
		(a) Generation—			
		1. Royalty for use of water. if any	..		
17,943		2. Lubricants and other consumable stores	59,135		
2,197		3. Station supplies and miscellaneous expenses	Nil		
15,48,721		4. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	15,18,636		
1,45,067		5. Wages and gratuities to labour	1,54,111		
17,13,928		Total Generation	17,31,882		
		(b) Repairs and Maintenance—			
19,128		1. Proportion of salaries, allowances, gratuities, etc., for supervisory staff	20,841		
		2. Buildings and civil engineering works containing generating plant and equipment	1,10,220		
		3. Hydraulic works forming part of a hydro-electric system, including :—			
		(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons	..		
13,17,094		(ii) reinforced concrete, pipelines and surge tanks, steel pipe lines, sluice gates, steel surge tank, hydraulic control valves and other hydraulic works	12,21,540		

SUBSIDIARY STATEMENT—II—*contd.*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
	2	3	4	5	6
6,34,467		4. Water wheels, generators and ancillary equipment including plant foundations	6,34,044		
..		5. Switchgear including cable connections	..		
..		6. Direct labour charges, gratuities, etc.	..		
..		7. Station supplies and miscellaneous expenses	..		
3,79,742		8. Miscellaneous power plant equipment	..		
1,25,472		9. Other civil works (to be specified)	1,03,761		
		10. Contract works, if any	..		
24,75,903		11. Total repairs and maintenance	20,90,406		
34,66,492		(c) Depreciation on hydraulic generating plant and equipment (<i>vide</i> Subsidiary Statement—VIII)	33,98,583		
10,33,309		(d) General establishment and administration expenses (<i>vide</i> Subsidiary Statement—X)	14,42,951		
86,89,632		Total (a + b + c + d)	86,63,822		

B. STEAM POWER GENERATION

Capacity of Plant in operation during	Previous year K.W.
	Current year K.W.
KWH sent out	Previous year
	Current year

(a) Generation—

34,28,524	1. Fuel, excluding sale-proceeds of steam, ash, etc.	1,58,74,305
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SUBSIDIARY STATEMENT—II—*contd.*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost of KWH sent out	
1	2	3	4	5	6
2,59,041		2. Lubricants and other consumable stores	4,16,474		
1,563		3. Water, if purchased separately	Nil		
(—)1,413		4. Station supplies and miscellaneous expenses	9,20,841		
36,90,814		5. Proportion of salaries, allowances, gratuities, etc., of engineers, superintendents, officers, supervisors and other staff	7,35,93		
6,15,138		6. Wages and gratuities to labour	12,35,804		
79,93,667		Total	1,91,83,355		
		(b) Repairs and maintenance			
1,67,913		1. Proportion of salaries, allowances, gratuities, etc., for supervisory staff	1,63,885		
87,768		2. Building and civil engineering works containing generating plant and equipment	54,633		
		3. Boiler Plant and equipment including plant foundations	..		
34,591		4. Engines, turbines, generators and ancillary equipment including plant foundations	(—)98,201		
3,396		5. Water cooling system comprising cooling towers and circulating water systems	26,121		
28,002		6. Switchgear including cable connections	..		
		7. Station supplies and miscellaneous expenses	..		
		8. Direct labour charges, gratuities, etc.	..		
8,59,399		9. Miscellaneous power plant equipment	1,46,122		

SUBSIDIARY STATEMENT—II—contd.

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
..		10. Other civil works (to be specified)	..		
..		11. Boilers steam pipe and accessory equipment and store supplies	..		
..		12. Direct labour charges gratuities, etc., against (2) above	..		
..		13. Engines, turbines, generators and accessory equipment and stores supplies	..		
..		14. Direct labour charges, gratuities, etc., against (4) above	..		
..		15. Buildings and structures and stores supplies	..		
..		16. Direct labour charges, gratuities, etc., against (6) above	..		
..		17. Contract work for repairs, if any	..		
11,81,069		Total repairs and maintenance	16,92,560		
35,61,809		C. Depreciation on steam generating plant and equipment,—vide Subsidiary Statement—VIII	35,75,997		
7,77,941		D. General establishment and administration expenses,—vide Subsidiary Statement—X	13,33,259		
1,35,14,486		Total S.P.	2,57,85,171		
..		C. Internal combustion power generation : Previous year (KW)	..		
..		(Capacity of plant in operation during current year KW)	..		
..		(a) Operation	..		
1 537		(a)1. Fuel	..	Nil	

SUBSIDIARY STATEMENT—II *contd.*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
		2. Lubricants and other consumable stores			
24,274		3. Water (if purchased separately)	Nil		
..		4. Station supplies and miscellaneous expenses	91,647		
1,01,101		5. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	39,895		
..		6. Wages and gratuities to labour	10,797		
1,26,912		Total Operation	1,42,339		
		(b) Repairs and maintenance—			
4,229		1. Proportion of salaries, allowances, gratuities, etc., for Supervisory Staff	8,312		
..		2. Buildings and civil engineering works containing generating plant and equipment	..		
..		3. Engines, generators and ancillary equipment including plant foundations	99,617		
..		4. Water cooling system	..		
..		5. Switchgear including cable connections	..		
..		6. Station supplies and miscellaneous expenses	..		
..		7. Direct labour charges, gratuities, etc.	..		
..		8. Miscellaneous power plant equipment	1,154		
..		9. Other Civil Works	..		

SUBSIDIARY STATEMENT II—*contd.*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
1,32,449		Depreciation internal combustion power generating plant and equipment— <i>vide</i> Subsidiary Statement VIII	71,375		
1,36,678		Total	1,80,458		
58,133		(c) General establishment and administration expenses,— <i>vide</i> Subsidiary Statement—X	59,360		
3,21,723		Total Internal Combustion Power Generation Expenses (a+b+c)	3,82,157		
46,99,758		D. Power purchased during previous year K.W.H.	44,43,941		
..		Current year K.W.H.	..		
..		Total production expenses previous year	..		
..		(A plus B plus C plus D) Current year	..		
..		TOTAL K.W.H. sent out	..		
		Less—Loss in transmission and distribution *K.W.H. sold			
		*Sales (includes cash and credit sales and free supplies to offices, officers and members of staff)			
E. TRANSMISSION (HIGH OR EXTRA HIGH VOLTAGE)					
(a) Operation and maintenance					
6,27,121		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	10,36,020		
3,56,363		2. Wages and gratuities to sub-station labour	6,09,679		

SUBSIDIARY STATEMENT II—contd.

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
2,01,281		3. Wages and gratuities to Labour on lines	57,046		
4,57,332		4. Buildings and structures including Civil Engineering Works containing transmission plant and equipment	5,41,751		
2,94,637		5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	5,35,401		
		(i) Transformers including foundations having a rating of 100 Kilovolt amperes and over	..		
		(ii) Others	..		
		6. Switchgear including cable connections	..		
		7. Towers, Poles, Fixtures, Overhead conductors, and devices—			
		(i) Lines on fabricated steel supported operating at nominal voltages higher than 66 Kilovolts	..		
		(ii) Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 132 Kilovolts but not exceeding 66 Kilovolts	..		
..		(iii) Other lines on steel or reinforced concrete supports	..		
1,60,570		(iv) Lines on wood supports	83,520		
..		8. (i) Underground cables and devices including joint boxes and disconnecting boxes	..		
..		(ii) Cable duct system	..		
35,00,845		9. Depreciation on transmission plant and equipment,—vide Subsidiary Statement VIII	40,21,952		

SUBSIDIARY STATEMENT II—contd.

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
6,98,393		10. General establishment and administration expenses,—vide Subsidiary—Statement—X	10,11,956		
62,96,542		TOTAL TRANSMISSION (E)	78,97,325		
		F. DISTRIBUTION (HIGH VOLTAGE)			
		(a) Operation and maintenance—			
26,62,028		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other staff	36,65,858		
5,25,144		2. Wages, Gratuities to sub-station labour	1,74,180		
9,36,895		3. Wages and gratuities to labour for mains	8,75,816		
1,35,988		4. Buildings and structures including Civil Engineering Works containing distribution plant and equipment	3,79,395		
6,84,43		5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	32,08,240		
..		(i) Transformers including foundations having rating of 100 kilovolts amperes and over	..		
..		(ii) Others	..		
..		6. Switchgear including cable connections	..		
..		7. Towers, poles, fixtures, overhead conductors and devices	..		
23,15,945		(i) Lines on steel or reinforced concrete supports operating at nominal voltage, higher than 132 kilovolts	2,91,884		

SUBSIDIARY STATEMENT—*contd*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs.)	Cost per K.W.H. sent out		Amount (Rs.)	Cost per KWH sent out	
1	2	3	4	5	6
..		(ii) Other lines on steel or reinforced concrete supports	..		
..		(iii) Lines on wood supports	..		
..	..	8. (i) Underground cable and devices including joint boxes and disconnecting boxes	..		
		(ii) Cable duct system	..		
..		9. Service lines	..		
..		10. Metering equipment	..		
29,03,050		11. Depreciation on H.V. distribution plant and equipment,— <i>vide</i> subsidiary Statement—VIII	47,82,461		
38,02,691		12. General establishment and administration expenses,— <i>vide</i> Subsidiary Statement—X	37,36,085		
1,39,66,173		TOTAL DISTRIBUTION H.V.	1,91,13,9		
G. DISTRIBUTION MEDIUM AND LOW VOLTAGE)					
(a) Operation and maintenance—					
79,48,081		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Superintendents, Officers, Supervisory and other Staff	1,33,35,871		
25,86,125		2. Wages and gratuities to labour	25,16,653		
..		3. Buildings and structures including civil engineering works containing distribution plant and equipment	..		
28,31,775		4. Substation transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	24,81,245		

SUBSIDIARY STATEMENT II—contd.

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
		(i) Transformer including foundations having rating of 100 kilovolt amperes and over ..			
		(ii) Lines on wood supports ..			
		5. Switchgear including cable connections ..			
		6. Towers, poles, fixtures, overhead conductors and devices— ..			
		(i) Other lines on steel or reinforced concrete support ..			
		7. i) Lines on wood supports ..			
		(i) Underground cable and devices including joint boxes and disconnecting boxes ..			
		(ii) Cable duct system ..			
		8. Service lines ..			
		9. Metering equipment ..			
86,11,490		10. Depreciation on M. & L.V. distribution plant and equipment,— vide Subsidiary Statement—VIII 1,18,53,512			
70,01,824		11. General establishment and administration expenses,—vide Subsidiary Statement—X 83,62,499			
2,89,79,295		TOTAL DISTRIBUTION (M. & L.V.)	3,85,49,780		
H. PUBLIC LIGHTING					
(a) Operating, maintenance, depreciation and management—					
1,07,734		1. Renewal of lamps and fitting, etc.	96,031		
59,474		2. Wages and gratuities to staff	47,305		
1,15,144		3. Operation and maintenance ..	1,05,349		

SUBSIDIARY STATEMENT II—*con:d*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
57,276		4. Depreciation on P.L. equipment,— <i>vide</i> Subsidiary Statement—VIII	74,881		
1,47,909		5. General establishment and administration expenses,— <i>vide</i> Subsidiary Statement—X	1,13,315		
4,87,537		TOTAL PUBLIC LIGHTING ..	4,36,881		
		J. CONSUMER'S SERVICING, METER READING, BILLING, COLLECTING, ACCOUNTING, SALES, PROMOTING, ETC.			
39,25,120		1. Proportion of salaries, allowances, gratuities, etc., of Engineers, Secre- tary, Accountants, other Officers, etc.	61,73,178		
7,35,399		2. Meter reading and inspection ..	2,57,833		
1,60,386		3. Billing, collecting and accounting	2,51,982		
..		4. Exhibition, demonstration and advertising	120		
..		5. Merchandising, servicing and contract works	..		
..		6. Miscellaneous expenses ..	17,800		
17,77,281		7. Depreciation on general assets and equipment which are not allocated to other sub-heads,— <i>vide</i> Subsidiary Statement—VIII	22,67,769		
26,04,073		8. General establishment and admi- nistration expenses,— <i>vide</i> Subsidi- ary Statement—X	33,95,769		
1,50,126		9. Interest on consumers deposit	7,46,147		
		10. Provision for Bad and Doubtful Reserve	6,43,600		
93,52,385		TOTAL:	1,37,54,198		

SUBSIDIARY STATEMENT II—*contd*

Statement of Operating Expenses for the year ending 31st March, 1971

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current year		Remarks
Amount (Rs)	Cost per KWH sent out		Amount (Rs)	Cost per KWH sent out	
1	2	3	4	5	6
K. EXPENDITURE ON MANUFACTURING OF ELECTRICAL APPARATUS, ETC. (BRIEF DETAILS TO BE GIVEN)—					
1,65,337		1. (i) Works ..	1,13,826		
567		(ii) Depreciation as per Statement—VIII	558		
86,612		2. General Establishment and Administration expenses,— <i>vide</i> Subsidiary Statement—X	51,918		
2,52,516		TOTAL	1,66,302		
L. ASSISTED WIRING SALE, HIRE, PURCHASE OF APPARATUS (BRIEF DETAILS TO BE GIVEN)					
910		Shortage of stock written off	1,664		
14,463		Losses of assets written off	1,120		
18,712		Losses of vehicles ..	96,041		
Nil		State Insurance Contribution ..	604		
34,085		TOTAL	99,429		
8,65,94,132		GRAND TOTAL ..	11,92,92,925		
1,40,072		<i>Less</i> —Share of Rajasthan	1,39,585		
8,64,54,060		NET TOTAL	11,91,53,340		

JIA LAL JAIN,
Chief Accounts Officer.

M.L. KHANNA,
Technical Member.

S.R. SUBRAHMANYAN,
Member Finance and Accounts.

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT—III

Net Revenue and Appropriation Account for the year ending 31st March, 1971

Corresponding figures of the previous year	Particulars	Amount	Corresponding figures of the previous year	Particulars	Amount
1	2	3	4	5	6
Rs		Rs	Rs		Rs
	To balance of loss brought forward from last account	..	5,86,87,089	By net surplus from consolidated revenue account	6,31,38,483
	To net deficit from consolidated revenue account	..	..	By subvention from State Government	
	To expenses on rating committee ..	..	..	Other non-operating receipts details to be specified, e.g., transfer from Development Reserve, General Reserve, etc.	
	To transfer to taxation Reserve	..		By interest on the balance of the G.P.F. available with the State Government	
	To interest on Bonds Guaranteed under Section—				
	(i) H.S.E.B. Share in 4.75 % H.S.E.B. Bonds 1975				
	(ii) 6% H.S.E.B. Bonds 1979				
	(iii) 6% H.S.E.B. Bonds 1980				
36,38,070	(iv) 6% H.S.E.B. Bonds 1980 (s)	69,75,204			
	To interest on Loans not guaranteed from Institutional investors				
21,39,311	L.I.C. loan of the composite P.S.E.B.	41,60,686			
	(ii) Ditto H.S.E.B.				
21,37,797	(iii) On temporary loan against C/C limit	24,05,169			
7,76,067	(iv) On medium terms loan ..				
17,867	(v) Other loans/deposits by consumers/suppliers	35,518			
	To interest on loans from Institution guaranteed				
3,85,236	(i) On loans from A.R.C.	5,79,943			
8,76,039	—do— A.F.C.	24,57,280			

SUBSIDIARY STATEMENT —II—*concl'd*

Net Revenue and Appropriation Account for the year ending 31st March, 1971

Corresponding figures of the previous year	Particulars	Amount	Corresponding figures of the previous year	Particulars	Amount
1	2	3	4	5	6
Rs		Rs	Rs		Rs
1,51,926	(iii) On medium term loan ..	17,11,767			
61,375	(iv) On temp. loan C/C limit ..	9,75,050			
	(v) On R.E.C. Loans ..	24,983			
4,45,04,222	(vi) Interest on loan from Govt. ..	3,78,31,982			
5,46,87,910	Total interest charges ..	5,71,57,592			
1,09,734	Less share of Rajasthan State Electricity Board	1,29,233			
5,45,78,176	Net interest charges	5,70,28,359			
	Contribution to loans Redemption fund				
	(i) in 4.75% H.S.E.B. Bonds				
	(ii) in 6% H.S.E.B. Bonds 1979				
	(iii) —do— 1980				
	(iv) —do— 1980(s)				
	(v) L.I.C. loan of P.S.E.B.				
1,98,159	Intangible assets written off	358,410			
39,10,754	To contribution to General Reserve	57,51,714			
—	To contribution to development Reserve	—			
—	To balance of profit carried over to next account	—			
5,86,87,089	Total	6,31,38,483	5,86,87,089		6,31,38,483

JIA LAL JAIN,
Chief Accounts OfficerS. R. SUBRAHMANYAN,
Member Finance and Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

Note.—Three Statements showing (i) The details of Assessed Income Tax as per Annexure 'A' (ii) Appointment of Intangible Assets as per Annexure 'B' (iii) Apportionment of interest charges to the various heads of generation, Transmission and Distribution, etc. as per Annexure 'C' are attached.

ANNEXURE 'A'

Assessed Income Tax for the year ending 1970-71

Taxable Income for the year	Rate of Income Tax	Amount of Income Tax	Amount paid during the year	Remarks
		Rs	Rs	

ANNEXURE 'B'

Statement of apportioning charges of instalments of intangible assets expenses and deferred payments written off to the major head of revenue account for the year 1970-71

Serial No.	Particulars of charges	Gross amount	Loss charged to capital work in progress	Net sum apportioned		A		B		C		E		F		G		H		J	
						Hydro Power generation		Steam Power Generation		Internal Combustion Power Generation		Transmission		Distribution high voltage		Distribution Medium and low voltage		Public lighting		Consumer's servicing, accounting etc.	
				Amount	NP per K.W.H. sold	Amount	NP per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold	Amount	MP. per K.W.H. sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold
1	Instalment of write down in respect of intangible assets included in Subsidiary Statement IX	Year																			
		Previous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	Contribution written off other items of deferred expenses	Current	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Previous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	The write-down amounts paid from capital under provision to Sec. 59	Current	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Previous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	TOTAL	Current	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Previous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			JIA LAL JAIN, Chief Accounts Officer.			S. R. SUBRAHMANYAN, Member Finance & Accounts.			M. L. KHANNA, Technical Member.			P. N. SAHNI, Chairman.									

ANNEXURE C
Statement of Apportioning charges of interest to the -Major Head of the Revenue Account

Serial No.	Particulars of Charges	Year	Gross Amount	Less charged to Capital work in progress -	Net Sum apportioned		Hydro		Power Generation		Steam Power Generation		Internal combustion power generation		Transmission		Distribution High Voltage		Distribution Medium and Low Voltage		Public Lighting		Consumers servicing accounting etc.	
					Amount	NP per K.W. sold	Amount	N. S. per 1. Sent out	K.W.H. 2. Sold	Amount	N.P. per 1. Sent out	K.W.H. 2. Sold	Amount	NP per 1. Sent out	K.W.H. 2. Sold	Amount	N.P. per 1. Sent out	K.W.H. 2. Sold	Amount	NP per 1. Sent out	K.W.H. 2. Sold	Amount	NP per 1. Sent out	K.W.H. 2. Sold
1	Interest on A.F.C. loan	Prev.	8,76,039	—	8,76,039	—	88,150	·02/·03	1,93,027	·04/·05	2,759	·0006/·0008	44,125	·005/·0006	1,52,752	·03/·04	2,81,222	·06/·08	5,940	·001/·002	1,08,064	·02/·03		
		Curr.	24,57,280	—	24,57,280	—	1,44,063	·008/0·1	7,86,823	·04/·05	9,476	·0005/·0007	1,07,934	·006/·008	3,99,354	·02/·03	6,91,019	·04/·05	9,374	·0005/·0007	3,09,237	·02/·02		
2	Interest on Stock not guaranteed under section 66	Prev.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		Curr.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
2a	Interest on loan from L.I.C. under section 66	Prev.	21,39,311	—	21,39,311	—	2,15,265	·02/·03	4,71,380	·04/·06	6,738	·006/·008	1,07,755	·01/01	3,73,026	·03/·04	6,87,744	·06/·08	14,507	·001/·002	2,63,896	0·2/·03		
		Curr.	41,60,696	—	41,60,696	—	24,3,935	·01/·02	13,32,279	·07/·09	16,045	·0009/·001	1,82,740	·01/·01	6,76,184	·01/·05	11,70,041	·06/·08	15,870	·0009/·001	5,23,602	·03/·04		
3	Interest on Bonds guaranteed under section 66	Prev.	36,38,070	—	36,38,070	—	3,65,078	0·3/·05	8,01,624	·07/·1	11,453	·001/·002	1,83,248	·01/·03	6,31,355	·05/·08	11,67,846	·1/·1	24,670	·003/·004	4,48,780	·04/·06		
		Curr.	69,75,204	—	69,75,204	—	4,03,944	·02/·03	22,33,504	·1/·1	25,873	·001/·002	3,06,353	·02/·02	11,33,590	·05/·08	19,61,521	·1/·1	26,604	·001/·002	8,77,790	·05/·06		
3a	Interest on A.F.C. loan	Prev.	38,5,236	—	3,85,236	—	38,764	·001/·005	1,81,881	·003/·01	1,1213	·001/·0002	19,431	·002/·002	67,173	·005/·003	1,23,655	·01/·2	2,612	·0002/·0003	47,521	·04/·005		
		Curr.	57,9,943	—	5,79,943	—	34,030	·002/·002	1,85,676	·01/·01	2,263	·0001/·0002	25,499	·001/·002	94,212	·005/·007	1,63,032	·009/·01	2,238	·0001/·0001	72,963	0·04/·005		
4	Interest on stock guaranteed under section 66	Prev.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		Curr.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
4a	Interest on Deposits by the consumers	Prev.	17,867	—	17,867	·002	1,797	·001/·002	3,936	·0003/·004	56	·000004/·000006	900	·0007/·001	3,105	·002/·004	5,747	·004/·007	121	·0001/·0002	2,204	·002/·003		
		Curr.	35,518	—	35,518	·0025	2,083	·0001/·0003	11,374	·0006/·008	137	·000007/·000009	1,560	·00008/·0001	5,772	·0003/·0004	9,988	·0005/·0007	135	·000007/·000009	4,469	·0002/·0003		
5	Interest on Medium term loans	Prev.	9,27,993	—	9,27,993	·1	93,379	·009/·01	2,04,477	·02/·02	2,923	·0002/·00002	46,743	·004/·006	1,61,816	0·2/·02	2,97,888	·02/·02	6,293	·0005/·0005	1,14,474	·01/·01		
		Curr.	17,11,767	—	17,11,767	·12	1,00,355	·006/·001	5,48,122	·03/·04	6,601	·0004/·0005	75,181	·005/·005	2,78,190	·01/·2	4,81,376	·03/·03	6,529	·0004/·0005	2,15,413	·01/·02		
6	Interest on loans advanced by the State Government under section 64 arrears	Prev.	4,45,04,222	—	4,45,04,222	·6	44,78,091	·4/·06	98,08,958	·9/1·2	1,40,164	·01/·02	22,41,599	·2/·3	77,60,163	·7/·1	1,42,86,719	·1·3/·2	3,01,778	·03/·04	54,89,750	·5/·07		
		Curr.	3,78,31,982	—	3,78,31,982	2·67	22,17,757	·1/·1	1,21,14,305	·7/·8	1,45,879	·008/·01	16,61,402	·09/1·2	56,148,114	·3/·4	1,06,39,352	·6/·7	1,44,290	·008/·01	47,60,883	·3/·3		
6a	Interest on R.E.C. loan	Prev.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
		Curr.	24,983	—	24,983	·0017	1,461	·00008/·0001	8,001	·0004/·0005	95	·000005/·000006	1,097	·00006/·00008	4,062	·0002/·0003	7,029	·004/·0005	94	·000005/·000007	3,144	·0002/·0002		
7	Interest on temporary advances less interest on Bank Deposits apportioned on the basis of booked cost of the assets	Prev.	21,99,172	—	21,99,172	·3	2,21,290	·02/·07	4,84,573	·04/·05	6,926	·0008/·0006	1,10,771	·009/·01	3,83,467	·04/·05	7,05,950	·07/·09	14,913	·001/·002	2,71,282	·02/·03		
		Curr.	—33,80,219	—	33,80,219	·23	1,98,177	·01/·01	10,82,356	·06/·308	13,036	·0007/·0009	1,48,462	·008/·01	5,49,345	·03/·04	9,50,565	0·5/·07	12,894	·0007/·0009	4,25,384	·02/·03		
	Total	Prev.	5,46,87,910	—	5,46,87,910	6·9	55,02,814	·5/·6	1,20,49,859	1 6/1·6	1,72,237	·01/·2	27,54,545	·2/·3	95,35,869	·9/1·2	1,75,55,781	1·6/2·2	3,70,834	·3/·5	67,45,971	·5/·7		
		Curr.	5,71,57,592	—	5,71,57,592	4·04	33,50,805	·2/·2	1,83,02,440	1·04/1·33	2,20,430	·01/·01	25,10,228	·1/·2	92,88,853	·5/·6	1,60,73,923	·9/1·1	2,18,028	·01/·01	71,92,885	·4/·5		

SUBSIDIARY STATEMENT -IV

Annual Accounts for the year ending 31st March, 1971

Statement of Capital raised and appropriated as on 31st March, 1971

Particulars	Balance at the beginning of the year Rs	Received during the year Rs	Redeemed during the year Rs	Balance at the end of the year Rs	Remarks
A. Capital liabilities being balance of loans, bonds, stocks, etc.--					
(i) (a) Loan from Central State Government ..	88,87,21,034	10,20,43,345	19,751	99,07,44,628	
(b) Interest capitalised ..	1,65,61,159	..	..	1,65,61,159	
Total of (i) ..	90,52,82,193	10,20,43,345	19,751	1,00,73,05,787	
(ii) Public Borrowing ..	9,43,61,500	3,85,00,000	..	13,28,61,500	
(iii) Loan from Agricultural Refinance Corporation ..	81,85,000	23,25,000	89,921	1,04,20,079	
(iv) L.I.C. loan ..	5,24,00,000	3,00,00,000	22,50,000	8,01,50,000	
(v) Loan from Agriculture Finance Corporation ..	1,20,00,000	2,10,00,000	..	3,30,00,000	
(vi) Medium term loans from Banks	1,80,00,000	1,00,00,000	26,00,000	2,54,00,000	
(vii) Loans from R.E.C. ..	..	1,65,86,500	..	1,65,86,500	
Total ..	1,09,02,28,693	22,04,54,845	49,59,672	1,30,57,23,866	
B. Other Capital					
1. Consumer Contribution for Service Lines ..	5,90,323	..	..	5,90,323	
2. Special items to be specified ..	67,83,818	(—)16,91,415	..	50,92,403	
3. Subvention from Government ..	..	..	..	..
Total ..	73,74,141	(—)16,91,415	..	56,82,726	
Grand Total ..	1,09,76,02,834	21,87,63,430	49,59,672	1,31,14,06,592	
C. Borrowing Powers					
Maximum Borrowing powers under section 61(3) of the Electricity (Supply) Act, 1948 ..	30,00,00,000	20,00,00,000	..	50,00,00,000	
Less already utilised up to the year ending 31st March ..	18,49,45,500	11,58,11,500	..	30,07,58,000	
Add amount repaid up to the year ending 31st March ..	..	..	..	..
Balance of Borrowing Power as on 31st March ..	..	..	..	..

H.A. LAL JAIN,
Chief Accounts Officer.M.L. KHANNA,
Technical Member.S.R. SUBRAHMANYAN,
Member, Finance and Accounts.P.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT V

Statement of General Reserve for the year ending 31st March, 1971

Particulars	Additions during the year			Total
	Balance at the beginning of the year	Appropriation during the year of account	Transfer of profit on sale of obsolete, etc. assets sold during the year (Col. 7 of subsidiary statement—IX)	
1	2	3	4	5
	Rs	Rs	Rs	Rs
1. General Reserve	1,92,07,670	57,51,714	..	2,49,59,384

Withdrawals during the year

Particulars	Total		Balance (at the end of the year)	Remarks
	Transfer of loss of obsolete assets sold during the year (Col. 6 of subsidiary statement IX)	Other withdrawals (purpose to be specified in the remarks Column)		
1	6	7	8	10
	Rs	Rs	Rs	Rs
1. General Reserve	..	..	..	2,49,59,384

JIA LAL JAIN,
Chief Accounts Officer,M.L. KHANNA,
Technical MemberS.R. SUBRAHMANYAN,
Member, Finance and AccountsP.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT VI

Statement of Development Reserve for the year ending 31st March, 1971

Particulars	Balance at the beginning of the year	Appropriation for the year	Withdrawal during the year for		Total	Balance at the end of the year	Remarks
			Development grants	Transfer to net revenue appropriation account for tariff reductions			
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1. Development Reserve	57,29,349	..	..	..	..	57,29,349	

JIA LAL JAIN,
Chief Accounts Officer.S.R. SUBRAHMANYAN,
Member, Finance and AccountsM.L. KHANNA,
Technical MemberP.N. SAHNI,
Chairman

SUBSIDIARY STATEMENT VII

Statement of Capital Expenditure for the year ending
31st March, 1971 (Relating to Assets in use)

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year			Balance at the end of the year	Remarks
				Sold	Transfer- red due to assets ceasing to be available for use	Expenses written off		
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. INTANGIBLE ASSETS								
1	Fees and expenses for the formation of Board	..	..	..	..	..	..
2	Office expenses incidental to organising the Board	..	..	..	..	..	..
3	Discount on stocks, bonds etc. issued	..	..	..	..	..	..
4	Expenses incurred on raising finances	..	..	..	..	..	..
5	Other expenses, e. g., conversions	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. HYDRAULIC POWER PLANT								
1	Land and Rights	89,1	..	..	..	..	89.663	
2	Building and Civil Engineering Works containing generating Plant and equipment	2,23,41	4,882	..	..	..	2,23,41,718	
3	Hydraulic works forming part of a hydro electric system including—							
	(i) Dams, spillways weirs, canals, reinforced concrete flumes and syphons							

1	2	3	4	5	6	7	8	9
(ii) Reinforced concrete pipe-line and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works								
		18,22,49,688	2,45,791	..	..	..	18,24,95,479	
4	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
5	Switchgear including cable connections	..	..	..	..	..	..
6	Lightening Arrestors	(-)-6,716	..	..	..	..	(-)-6,716	
7	Miscellaneous power plant equipment	6,74,17,050	(-)-2,388	..	..	..	6,74,15,662	
8	Other Civil Works (to be specified)—							
	(i) Other items	16,59,648	23	..	..	..	16,59,881	
	(ii) Roads and Railways Sidings	76,94,825	..	..	..	..	76,94,825	
	Total Hydraulic Power Plant	28,14,50,758	2,38,754	..	..	..	28,16,89,512	
C. STEAM POWER PLANT								
1	Land and Rights	1,92,165	12,96,500		121	..	14,88,544	
2	Building and Civil Engineering Works containing generating plant and equipment	47,82,026	804		926	..	47,81,904	
3	Boiler plant and equipment including plant foundation	4,05,268	..		..	..	4,05,268	
4	Engines, Turbines, Generators and ancillary equipment including plant foundations	9,97,05,531	16,24,808		10,805	..	10,13,19,524	
5	Water Cooling System comprising cooling towers and circulating water systems	2,82,394	..		..	..	2,82,394	
6	Switchgear including cable connections	..	..		..	..	..
7	Lightening arrestors	..	..		..	..	..
8	Miscellaneous power plant and equipment	..	..		..	..	..
9	Other Civil Works (to be specified)—							
	(a) Other items	1,51,884	..		(-)-8	..	1,51,892	
	(b) Railway Siding, etc.	3,550	..		(-)-1	..	3,551	
	Total Steam Power	10,55,22,818	29,2		11,843	..	10,84,33,087	

1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
D. INTERNAL COMBUSTION POWER PLANT								
1	Land and Rights	62						62
2	Building and Civil Engineering Works containing generating plant and equipment	3,40,517			40			3,40,477
3	Engines, generators and ancillary equipment including plant foundations							
4	Water cooling system comprising cooling towers and circulating water systems	20,35,739						20,35,739
5	Switchgear including cable connections							
6	Lightening arrestors							
7	Miscellaneous power plant and equipment	1,214						1,214
8	Other Civil Works (to be specified)	925						925
Total internal combustion power plant		23,78,457			40			23,78,417
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)								
1	Land and Rights	23,43,845	4,52,185		11,06			27,84,462
2	Building and structures including Civil Engineering Works containing transmission plant and equipment	1,50,23,995	15,79,625		24,186			1,65,79,432
3	Sub-station transformers, transformers Kiosks sub-station equipment and other fixed apparatus including plant foundations—							
	(i) Transformers including foundations having a rating of 100 K.V. amp-eres and over	5,50,80,485	45,94,751		1,39,866			5,95,35,370
	(ii) Others							
4	Switchgear including cable connections	1,48,21,131	6,31,47		29,387			1,54,23,291
5	Synchronous condensers							
6	Towers, poles, fixtures, overhead conductors and devices—							
	(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolt	6,63,67,775	5,56,469		44,273			6,68,79,971

1	2	3	4	5	6	7	8	9
(ii) Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts but not exceeding 66 kilovolt— (iii) Other lines on steel or reinforced concrete supports (iv) Lines on wood supports								
7 (i) Underground cables and devices including joint boxes and disconnecting boxes	(—) 6,26,752	12,902	..	466	..	(—)	6,14,316	
7 (a) Other Civil Works—								
(i) Other Works	30,70,999	(—)63,572	..	17,134	..		29,90,293	
(ii) Railway siding	5,51,467	9,701	..	14,270	..		5,46,898	
Total transmission plant	15,66,32,945	77,73,608	..	2,81,152	..		16,41,25,401	
F. DISTRIBUTION PLANT—HIGH VOLTAGE								
1 Land and Rights	9,00,618	5,21,370	..	6,548	..		14,15,440	
2 Building and structures including Civil Engineering Works containing distribution plant and equipment	39,07,602	27,40,677	..	14,833	..		66,33,446	
3 Sub-station transformers—transformers, kiosks, sub-station equipment and other fixed apparatus including plant foundations—								
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	4,61,09,518	1,60,14,627	..	5,27,986	..		6,15,96,159	
(ii) Others								
4 Switchgear including cable connections	16,57,061	11,84,734	..	13,285	..		28,28,510	
5 Towers, poles, fixtures, overhead conductors and devices	4,75,96,051	1,89,10,259	..	4,88,744	..		6,60,17,566	
(i) Lines on steel or reinforced concrete supports operating at nominal voltage, higher than 13.2 K. Volts								
(ii) Other lines on steel or reinforced concrete supports								
(iii) Lines on wood supports								
6 Lightning Arrestors	5,69,888	3,59,516	..	12,947	..		9,16,457	
7 Synchronous condensers								

Subsidiary Statement VII—contd

1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
8	(i) Underground cables and devices including joint-boxes and disconnecting boxes	9,03,161	6,12,659	..	7,658	..	15,08,152	
9	(ii) Cables duct system							
9	Service Lines	3,17,47,899	1,38,81,088	..	3,98,123	..	4,52,30,864	
10	Metering equipment	30,06,694	8,26,623	..	35,186	..	37,98,131	
11	Other Works	6,63,547	88,097	..	17,724	..	7,33,920	
	Total Distribution Plant (H.V.)	13,70,62,039	5,51,39,650	..	15,23,044	..	19,06,78,645	
G. DISTRIBUTION PLANT MEDIUM AND LOW VOLTAGE								
1	Land and Rights	2,99,795	..	..	..	..	2,99,795	
2	Building and Structures including Civil Engineering Works containing distribution plant and equipment	23,34,003	254	..	..	..	23,34,257	
3	Sub-station transformers, transformers kiosks, sub-station equipment and other fixed apparatus including plant foundations	2,56,70,006	28,49,454	..	97,902	..	2,84,21,558	
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over							
	(ii) Others							
4	Switchgear including cable connections	8,72,749	15,12,900	..	15,738	..	23,69,911	
5	Towers, poles, fixtures, overhead conductors and devices—							
	(i) Lines on steel or reinforced concrete supports	9,88,21,655	4,27,69,398	..	7,29,873	..	14,08,61,180	
	(ii) Lines on wood supports							
6	Lightening Arrestors	2,52,184	57,948	..	1,244	..	3,08,888	
7	(i) Underground cables and devices including joint boxes and disconnecting boxes	2,26,978	16,101	..	4,728	..	2,38,351	
	(ii) Cable duct system							
8	Service lines	14,75,94,517	5,04,11,855	..	14,56,873	..	19,65,49,499	
9	Metering equipment	2,24,12,321	46,27,390	..	75,561	..	2,69,64,650	

Subsidiary Statement VII—*contd*

1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
10	Other Works—							
	(i) Other items	2,06,395	(—) 39		902		2,05,454	
	(ii) Roads and Railway siding	2,844					2,844	
	Total distribution (M. & L.V.)	29,86,93,447	19,22,45,761		23,82,821		39,85,56,387	
	H. PUBLIC LIGHTING							
1	Street and Signal lighting system	12,48,017	3,10,701		8,539		15,50,179	
	I. GENERAL EQUIPMENT (NOT-ALLOCATED TO OTHER SUB-HEADS)							
1	Land and Rights	4,11,910	86,458		(—)184		4,98,552	
2	Building and structures	50,67,951	27,10,275		55,112		77,23,114	
3	Office furniture and equipment	6,39,999	48,245		697		6,87,547	
4	Transportation equipment	1,11,54,075	19,14,314		77,863		1,29,90,526	
5	Laboratory & meter testing equipment	2,61,073	13,193		1,507		2,72,759	
6	Workshop plant & equipment	9,80,575	77,166		6,969		10,50,772	
7	Tools and Work equipment	99,08,831	6,16,663		41,449		1,04,84,045	
8	Communication equipment	51,65,522	3,52,941		13,599		55,04,864	
9	Miscellaneous equipment	19,99,008	21,598		4,145		20,16,461	
10	Other Works	2,69,275	27,027		1,870		2,94,432	
	Total General equipments	3,58,58,219	58,67,880		2,03,027		4,15,23,072	
	K. WIRING AND SALES							
1	Land and Rights							
2	Building and structures							
3	Office Furniture and equipment							
4	Show room equipment							
5	Demonstration equipment							
	Total of wiring and sales							

SUBSIDIARY STATEMENT VII—*contd.*

1	2	3	4	5	6	7	8	9
	L. MANUFACTURE OF ELECTRICAL PLANT	Rs	Rs	Rs	Rs	Rs	Rs	
1	Land and Rights	..	..	..	..	..	..
2	Building and structures	2,704	14	..	(—)316	..	3,034	
3	Office furniture and equipment	..	..	..	..	..	..
4	Tools and equipment	55,849	84,015	..	1,441	..	1,38,421	
	Total manufacture of Electrical Plant	58,553	84,029	..	1,125	..	1,41,457	
	Total Capital assets in use	1,01,89,05,253	17,45,82,495	..	44,11,591	..	1,18,90,76,157	

Note.—Capital expenditure on items F-9 and G-8 should include contributions made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts.

M. J. KHANNA,
Technical Member

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT VII—*contd.*

Statement of Capital Expenditure for the year ending 31st March, 1971

(Relating to Works in Progress)

Serial No	Particulars	Balance at the beginning of the year	Additions during the year	Retirement during the year		Expenses written off	Balance at the end of the year	Remarks
				Sold	Transferred due to assets ceasing to be available for use/ Excess debits, written back			
1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
	A. Intangible Assets							
1	Fees and expenses on the formation of Board	..	..	..	..	..	..
2	Office expenses incidental to organising the Board	..	..	..	..	..	..

SUBSIDIARY STATEMENT VII—*contd*

1	2	3	4	5	6	7	8	9
3	Discount on stocks, bonds, etc., issued	Rs	Rs	Rs	Rs	Rs	Rs	
4	Expenses incurred on raising finances	..	..	..	..	..	..
5	Other expenses, e.g., Conversions	..	..	..	..	..	..
	Total Intangible Assets	..	..	..	..	..	..
B. Hydraulic Power Plant								
1	Land and Rights	6,95,151	..	..	..	..	6,95,151	
2	Building and Civil Engineering Works containing generating plant and equipment	..	..	..	..	..	..
3	Hydraulic works forming part of a hydro-electric system including—							
	(i) Dams, spillways, weirs, canals, reinforced concrete flumes and syphons							
	(ii) Reinforced concrete pipe lines and surge tanks steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	23,66,92,638	7,31,41,026	..	..	..	30,98,33,664	
4	Water wheels, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
5	Switchgear including cable connections	..	..	..	..	..	..
6	Lightening arrestors	..	..	..	..	..	..
7	Miscellaneous power plant equipment	..	..	..	..	..	..
8	Other Civil Works (to be specified)—							
	(i) Other items	..	..	..	..	..	..
	(ii) Road and Railway sidings	..	..	..	..	..	..
	Total Hydraulic Power Plant	23,73,87,789	7,31,41,026	..	..	..	31,05,28,815	
C. Steam Power Plant								
1	Land and Rights	245	(—)286	..	7	..	(—)48	

SUBSIDIARY STATEMENT VII—contd

1	2	3	4	5	6	7	8	9
2	Building and Civil Engineering Works containing generating plant and equipment	Rs	Rs	Rs	Rs	Rs	Rs	
		..	354	..	..	..	354	
3	Boiler plant and equipment including plant foundations	..	..	..	..	..	..
4	Engines, Turbines, Generators and ancillary equipment including plant foundations	..	..	..	..	..	..
5	Water cooling system comprising cooling towers and circulating water system	..	..	..	..	..	..
6	Switchgear including cable connections	..	..	..	..	..	..
7	Lightening arrestors	..	..	..	..	..	..
8	Miscellaneous Power Plant and equipment	..	..	..	..	..	..
9	Other Civil Works (to be specified)	5,048	2,33,725	..	147	..	2,38,626	
Total		5,293	2,33,793	..	154	..	2,38,932	

D. Internal Combustion Power Plant

1	Land and Rights	..	..	..	..	..	..
2	Building and Civil Engineering Works containing generating plant and equipment	..	..	..	..	..	..
3	Engines, generators and ancillary equipment including plant foundations	..	..	..	..	..	..
4	Water cooling system comprising cooling towers and circulating water system	..	..	..	..	..	..
5	Switchgear including cable connections	..	..	..	..	..	..
6	Lightening arrestors	..	..	..	..	..	..
7	Miscellaneous power plant and equipment	..	..	..	..	..	..
8	Other Civil Works (to be specified)	..	..	..	..	..	..
Total internal combustion power plant		..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	Rs
	E. Transmission plant (High or Extra high Voltage)							
1	Land and Rights ..	4,67,007	3,93,849	..	13,542	..	8,47,314	
2	Building and structures including Civil Engineer- ing Works containing transmission plant and equipment	4,47,972	25,00,054	..	11,752	..	29,36,274	
3	Sub-station transformers, transformer kiosks, sub- station equipment and other fixed apparatus including plant founda- tions							
	(i) Transformers including foundations having a rating of 100 kilovolt amperes and over	72,87,985	85,46,004	..	1,74,705	..	1,56,59,284	
	(ii) Others							
4	Switchgear including cable connections ..	16,52,864	5,60,797	..	36,419	..	21,77,242	
5	Synchronous condensers	..	..	..	..	..	..
6	Towers, poles, fixtures, overhead conductors and devices							
	(i) Lines on fabricated steel supports operat- ing at nominal voltage higher than 66 Kilo- volts							
	(ii) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 Kilovolts but not exceeding 66 Kilo- volts ..	1,06,44,065	33,70,732	..	1,89,241	..	1,38,25,556	
	(iii) Other lines on steel or reinforced concrete supports							
	(iv) Lines on Wood supports							
7	(i) Underground cables and devices including joint boxes and dis- connecting boxes ..	2,758	..	..	..	..	2,758	
8	Other Works	3,44,022	6,42,834	..	9,876	..	9,76,980	
	Total Transmission Plant	2,03,46,673	1,60,14,270	..	4,35,535	..	3,64,25,403	

1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
F. Distribution Plant High Voltage								
1	Land and Rights ..	..	..	..	..	..	..
2	Building and structures including Civil Engineering Works containing distribution plan and equipment	..	..	..	..	..	..
3	Sub-station transformers, transformers, kiosks, sub-station equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..
	(i) Transformers, including foundations having a rating of 100 Kilovolts amperes and over	..	..	..	..	..	..
	(ii) Others ..	..	..	..	..	..	..
4	Switchgear including cable connections	..	..	..	..	..	..
5	Towers, poles, fixtures over head conductors and devices	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts	..	..	..	..	..	..
	(ii) Other lines on steel or reinforced concrete supports	..	..	..	..	..	..
	(iii) Lines on wood supports	..	..	..	..	..	..
6	Lightening arrestors	..	..	..	..	..	..
7	Synchronous condensers	..	..	..	..	..	..
8	(i) Under ground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..
	(ii) Cableduct system	..	..	..	..	..	..
9	Service lines ..	..	..	..	..	..	..
10	Metering equipment ..	..	..	..	..	..	..
	Total Distribution Plant (H.V.)	..	..	..	..	..	..
Distribution Plant Medium and Low Voltage								
	(i) Rights ..	..	..	..	..	..	..

1	2	3	4	5	6	7	8	9
2	Building and structures including Civil Engineering Works, containing distribution plant and equipment	..	..	..	..	..	..	..
3	Sub-station transformers, transformers, kiosks, sub-station equipment and other fixed apparatus including plant foundations	..	..	..	..	..	..	..
	(i) Transformers including foundations having a rating of 100 Kilovolt amperes and over	..	..	..	..	..	..	..
	(ii) Others	..	..	..	..	..	..	..
4	Switchgear including cable connections	..	..	..	..	..	..	..
5	Towers, poles, fixtures, overhead conductors and devices	..	..	..	..	..	..	..
	(i) Lines on steel or reinforced concrete supports	..	..	..	..	..	..	..
	(ii) Lines on wood supports	..	..	..	..	..	..	..
6	Lightening Arrestors	..	..	..	..	..	..	..
7	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	..	..	..	..	..	..
	(ii) Cable duct-system	..	..	..	..	..	..	..
8	Service Lines	..	..	..	..	..	..	..
9	Metering equipment	..	..	..	..	..	..	..
	Total Distribution Plant (M & LV)	..	..	..	..	..	..	..
1	H. Public Lighting							
	Street and signal lighting system	..	..	..	..	..	..	..
	GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)							
1	Land and Rights	..	..	..	..	..	..	..
2	Building and structures	2,35,204	8,90,947	..	6,224	..	..	..

1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
3	Office furniture and equipment	37,113	22,208	..	1,076	..	58,245	
4	Transportation equipment	7,97,352	2,59,874	..	7,561	..	10,49,665	
5	Laboratory and meter testing equipment	..	12,700	..	..	..	12,700	
6	Workshop plant and equipment	..	..	..	..	..	..
7	Tools and work equipment	9,61,063	2,25,679	..	5,354	..	11,81,338	
8	Communication equipment	15,648	49,140	..	..	..	64,788	
9	Miscellaneous equipment	17,566	1,714	..	509	..	18,771	
10	Other Works ..	(—)1,842	35,089	..	(—)56	..	33,303	
	Total ..	20,62,104	14,97,351	..	20,668	..	35,38,787	
K. Wiring and Sales								
1	Land and Rights ..	..	..	..	..	..	..
2	Building and structures	..	..	..	..	..	..
3	Office furniture and equipment	..	..	..	..	..	..
4	Show room equipment ..	..	..	..	..	..	..
5	Demonstration equipment	..	..	..	..	..	..
	Total of wiring and sales	..	..	..	..	..	..
L. Manufacture of Electrical Plant								
1	Land and Rights ..	..	..	..	..	..	..
2	Building and structures	..	..	..	..	..	..
3	Office furniture and equipment	..	..	..	..	..	..
4	Tools and equipment	..	..	..	..	..	..
	Total of manufacture of electric plant	..	..	..	..	..	..
	Total of Capital assets relating to works in progress	26,03,01,859	9,08,86,440	..	4,56,357	..	35,07,31,942	

Note.—Capital expenditure on items F9 and G8 should include contributions made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts Officer,

S.R. SUBRAHMANYAN,
Member Finance and Accounts,

M.L. KHANNA,
Technical Member,

P.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT

Description of assets in Groups as in the statement	Balance of accrued depreciation brought forward from last account	Balance of arrears depreciation brought forward from last account	Additions during the year	
			Interest at 3 per cent per annum on the balance at the beginning of the year under section 69(2) of the Electricity (5) Act, 1948	Depreciation provision for the year of account
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. Hydraulic Power Plant	3,27,24,550	..	..	33,98,583
B. Steam Power Plant	60,57,674	..	..	35,75,997
C. Internal Combustion Power Plant	5,30,165	..	..	71,375
D. Transmission Plant (H. & E.H.V.)	2,19,69,031	..	..	40,21,952
E. Distribution Plant (H.V.)	74,86,440	..	..	47,82,461
F. Distribution Plant (M. & L.V.)	4,40,39,568	..	..	1,18,53,512
G. Public lighting equipment	2,76,858	..	..	74,881
H. General Assets and equipment	57,27,627	..	..	22,67,769
I. Wiring and Sales equipment	..	..	..	..
J. Equipment relating to manufacture of Electrical Plant	592	..	..	558
Total depreciation	11,88,12,505	..	..	3,00,47,088

JIA LAL JAIN,
Chief Accounts Officer.

S. R. SUBRAHMANYAN,
Member, Finance and Accounts.

VIII

of Account

Arrears of depreciation provision for the year of account	Total	Withdrawals during the year of account purpose to be indicated in the Remarks column	Less provision of Rajasthan share written back	Share of R.S.E.B. in Depreciation during the year written back	Balance of Arrears of Depreciation in the share of R.S.E.B. brought forward from composite Board's Account	Net share of H.S.E.B. Column 7 (Columns 8 and 9)
6	7	8	9	10	11	12
	Rs	Rs	Rs	Rs	Rs	Rs
..	3,61,23,133	..	..	..	..	3,61,23,133
..	96,33,671	..	..	..	..	96,33,671
..	6,01,540	..	..	..	..	6,01,540
..	2,59,90,983	..	..	..	..	2,59,90,983
..	1,22,68,901	..	..	..	..	1,22,68,901
..	5,58,93,080	..	..	..	..	5,58,93,080
..	3,51,739	..	..	..	..	3,51,739
..	79,95,396	..	..	..	..	79,95,396
..
..	1,150	..	..	..	..	1,150
..	14,88,59,593	..	..	..	..	14,88,59,593

M.L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT IX

Statement showing written down cost of fixed assets not in use on account of obsolescence, Inadequacy, Superfluity, etc., and on which no further Depreciation shall be allowed as a charge on the revenue for the year ending March, 1971

Particulars of assets transferred	Balance of written down cost of assets at the beginning of the year	Written down cost of assets transferred to the register of obsolete etc., the year	Written down of assets sold during the year	Amount realised from the sale of obsolete, etc., assets during the year	Loss on sale of obsolete etc., assets sold during the year transferred to general reserve (Subsidiary Statement —V)	Profit on sale of obsolete, etc., assets sold during the year transferred to the general reserve (Subsidiary Statement —V)	Balance of written down cost of assets at the end of the year (Column 2+3—Column 4)
1	2	3	4	5	6	7	8
Rs	Rs	Rs	Rs	s	Rs	Rs	Rs
..

SUBSIDIARY STATEMENT X

**Statement of Apportioning Expenses of Rates and Taxes, General Establishment and
Administration to major heads of Revenue Account**

SUBSIDIARY

Statement of Apportioning Expenses of Rates and Taxes, General

Serial No.	Particulars of Expenses	Year	Gross Amount	Less charged to capital	Net Sum Amount
1	2	3	4	5	6
1	Rates and taxes	.. Previous			
		Current			
2	General Establishment charges—				
	(a) Proportion of salaries, allowances etc. of general office executives etc. etc.	Previous			
		Current			
	(b) Other general office salaries; wages gratuities, etc., of staff	Previous			
		Current			
	(c) Travelling and other expenses of officers and staff	Previous			
		Current			
	(d) Rent and way leaves	..			
	(e) General office supplies and expenditure				
	(i) Printing and Stationery	.. Previous			
		Current			
	General Charges	.. Previous	2,38,39,131	77,17,289	1,61,21,842
		Current	2,27,91,388	33,68,188	1,94,23,200
	(iii) Transport	.. Previous			
		Current			
	(iv) Repairs, maintenance of office buildings, staff quarters, furniture and fixture appliances, etc.	Previous			
		Current			
	(v) Depreciation on office and general buildings, furnitures, staff quarters, office appliances etc., not allocated to other sub-heads,—vide Subsidiary Statement—V	Previous			
		Current			
	(f) Audit Charges	.. Previous			
		Current			

STATEMENT X

Establishment and Administration to Major Heads of Revenue account.

A		B		C	
Appropriated	Hydraulic Power Station	Steam Power Generation	Internal Combustion Generation		
NP per KWH sold	Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold	Amount
7	8	9	10	11	12
	Rs		Rs		Rs

1-5/2-02	10,24,349	·09/·13	7,58,322	·07/·09	57,853	·005/·007
1-3/1-09	14,37,982	·09/·08	13,06,132	·09/·07	59,034	·004/·003

SUBSIDIARY

Statement of apportioning Expenses of Rates and Taxes, General

Serial No.	Particulars of Expenses	Year	Gross Amount	Less charged to capital	Net Sum Amount
1	2	3	4	5	6
	(g) Legal expenses	.. Previous Current	Rs	Rs	Rs
	(h) Insurance	.. Previous Current			
	(j) Interest on Provident Fund and contribution to staff provident pension fund etc.	Previous Current			
	(k) Bad debts written off	.. Previous Current			
	(l) Other items to be specified	.. Previous Current			
	Administration expenses—				
	(a) Members remuneration	.. Previous Current	1,07,169 1,03,087	36,842 41,861	70,327 61,226
	(b) Members travelling and other TA Expenses	Previous Current	28,521 38,196	9,805 15,510	18,716 22,686
4	Interest on consumers' deposits	.. Previous Current			
5	Other special item to be specified	.. Previous Current			
	Total	.. Previous Current	2,39,74,821 2,29,32,671	77,63,936 34,25,559	1,62,10,885 1,95,07,112

STATEMENT X—CONTD.

Establishment and Administration to major heads of Revenue account

A			B		C	
Apportioned	Hydraulic Power Station		Steam Power Generation		Internal Combustion Generation	
NP per KWH sold	Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold
7	8	9	10	11	12	13
	Rs		Rs		Rs	
·007/·009	7,077	·007/·0009	15,496	·001/·002	221	·00002/·00003
·004/·003	3,626	·0002/·0002	19,793	·001/·001	238	·00002/·00001
·002/·002	1,883	·0002/·0002	4,123	·0004/·0005	59	·00005/·00008
·001/·001	1,343	·00009/·00007	7,334	·0005/·0004	88	·000006/·000005
1·5/2·03	10,33,309	·09/·1	7,77,941	·07/·09	58,133	·005/·007
1·4/1·01	14,42,951	·1/·08	13,33,259	·09/·07	59,360	·002/·003

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SUBSIDIARY

Statement of apportioning Expenses of Rates and Taxes,

Serial No.	Particulars of expenses	Year	E		F	
			Transmission		Distribution High Voltage	
			Amount	NP per KWH sold	Amount	NP per KWH sold
1	2	3	14	15	16	17
1	Rates and taxes	Previous	Rs		Rs	
2	General Establishment charges—	Current				
		Previous				
	(a) Proportion of salaries, allowances etc., of general office executives etc.	Current				
	(b) Other general office salaries, wages, gratuities of staff	Previous				
		Current				
	(c) Travelling and other expenses of officers and staff	Previous				
		Current				
	(d) Rent and way leaves					
	(e) General office supplies and expenditure—					
	(i) Printing and Stationery	Previous				
		Current				
	(ii) General Charges	Previous	6,93,909	.06/.09	37,87,165	.35/.5
		Current	10,08,234	.06/.05	37,22,310	.25/.2
	(iii) Transport	Previous				
		Current				
	(iv) Repairs, maintenance of office buildings, staff quarters, furniture and fixture appliances, etc.	Previous				
		Current				
	(v) Depreciation on office and General buildings, furnitures, staff quarters, office appliances etc., not allocated to other sub-heads <i>vide</i> subsidiary Statement—V	Previous				
		Current				
	(f) Audit charges	Previous				
		Current				
	(g) Legal expenses	Previous				
		Current				
	(h) Insurance	Previous				
		Current				

STATEMENT X—CONCLD

General Establishment and Administration to major heads of Revenue account

G		H		J	
Distribution Medium and Low Voltage		Public lighting		Consumers servicing accounting etc.	
Amount	NP per KWH sold	Amount	NP per KWH sold	Amount	NP per KWH sold
18	19	20	21	22	23
Rs		Rs		Rs	

69,73,237	.6/.9	1,47,305	.01/.02	26,79,702	.2/.3
83,38,660	.5/.4	1,12,992	.007/.006	34,37,857	.2/.2

SUBSIDIARY

Statement of apportioning Expenses of Rates and Taxes,

Serial No.	Particulars of expenses	Year	E		F	
			Transmission		Distribution High Voltage	
			Amount	NP per KWH sold	Amount	NP per KWH sold
1	2	3	14	15	16	17
			Rs		Rs	
	(i) Interest on Provident Fund and contribution to staff provident pension fund etc.	Previous				
		Current				
	(k) Bad debts written off	Previous				
		Current				
	(l) Other items to be specified	Previous				
		Current				
	Administration expenses—					
	(a) Members remuneration	Previous	3,542	·0003/·0004	12,263	·001/·002
		Current	2,716	·0002/·0001	10,051	·0007/·0005
	(b) Members travelling and other TA expenses	Previous	942	·00009/·0001	3,263	·00003/·0004
		Current	1,006	·00007/·00006	3,724	·0002/·0002
4	Interest on consumers' deposits	Previous				
		Current				
5	Other special items to be specified	Previous				
		Current				
	Total	Previous	6,98,393	·06/·09	38,02,691	·35/·5
		Current	10,11,956	·08/·06	37,36,085	·34/·38

JIA LAL JAIN,
Chief Accounts Officer.

S.R. SUBRAHMANYAN,
Member Finance and Accounts.

STATEMENT X—CONCLD

General Establishment and Administration to major heads of Revenue account

G		H		J	
Distribution Medium and Low Voltage		Public lighting		Consumers servicing accounting etc.	
Amount	NP per KWH sold	Amount	NP per KWH sold	Amount	NP per KWH sold
18	19	20	21	22	23
Rs		Rs		Rs	
22,576	·002/·003	477	·00004/·00006	8,675	·0008/·001
17,393	·001/·0009	236	·00002/·00001	7,172	·0005/·0004
6,011	·0006/·0008	127	·00001/·00002	2,308	·0002/·0003
6,446	·0004/·0004	87	·000006/·000005	2,658	·0002/·0001
70,01,824	·65/·9	1,47,909	·01/·02	26,90,685	·25/·3
83,62,499	·58/·47	1,13,315	·06/·05	34,47,687	·45/·4

M.L. KHANNA,
Technical Member.

P.N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT NO. XI

Summary Technical particulars for the year ending 31st March, 1971

Corresponding figures of the previous year	PARTICULARS	Figures for the current year
1	2	3
1969-70	1. Year of working	1970-71
22,491	2. Area of supply in square miles	44,056
55,67,989	3. Approximate population in the area	75,90,545 (61 census)
	4. Installed capacity	
	(a) Generation Plant (excluding retired plant)—	
	(i) Hydraulic	
24,000 K.W.	(ii) Steam	24,200 K.W.
5,225 K.W.	(iii) Integral Combustion	5,225 K.W.
29,425 K.W.	TOTAL	29,425 K.W.
K.V.A.N.A.	(b) Receiving Station Transformers	
255 MW	5. Normal Maximum demand on the System (M.W.)	343
96,44,53,583 K.W.H.	6. K.W.H. Generated	
8,47,15,495 K.W.H.	(i) Hydraulic (Received from I.M.B. and Haryana share) KWH	91,18,47,026
1,60,900 K.W.H.	(ii) Steam	29,67,40,320
1,04,93,29,988 K.W.H.	(iii) Internal Combustion	17,84,737
	TOTAL	1,21,03,72,093
15,57,600	7. K.W.H. used for generating station auxiliaries	77,24,225
2,35,53,802	8. K.W.H. purchased from B.M.B.	4,42,61,950
1,07,13,26,190	9. K.W.H. available for sale (6-7) plus 8	1,24,69,09,818
	10. K.W.H. supplied free (if any) to officers and staff	..
9,82,067	11. K.W.H. supplied free (if any) to officers canteen etc.	9,67,051
79,78,85,857	12. K.W.H. sold	90,29,04,159
27,24,58,266	13. K.W.H. unaccounted for 9 (10 plus 11 plus 12) segregated as under—	34,30,38,608
	(i) Transformer loss	
	(ii) Transmission Loss	
	(iii) Distribution loss	
	14. Fuel—	
8,073	(a) (i) Coal consumed in tons	51,532
	(ii) Average calorific value per lb. of coal and or furnace oil consumed	..
	(iii) Average cost of coal or furnace oil per ton	..

SUBSIDIARY STATEMENT NO. XI

Summary Technical Particulars for the year ending 31st March, 1971

Corresponding figures of the previous year	PARTICULARS		Figures for the current year	
1	2		3	
	1,83,206 Litres	(b) (i) Oil consumed in tons	7,83,292	
N.A.		(ii) Average Caloric value per l' . of oil consumed	N.A.	
N.A.		(iii) Average cost of oil per ton	N.A.	
included on Col. 14 (b)	15. Lubricating oil		included in item 14(b)	
..	(a) Quantity consumed (gallons)		..	
..	(t) Average cost per gallon		..	
No. of con- sumers	Connected load	16. Consumers No. connected load K.W.	No. of consumers	Connected load
3,14,724	84,302	(a) Domestic or residential	3,61 746	97,754
72,483	31,694	(b) Commercial	78,142	36,671
..	..	(c) Industrial	..	..
14,004	1,68,134	(i) Low and medium voltage	16,715	1,96,784
282	1,28,337	(ii) High and or extra high voltage	317	1,61,912
68,226	3,18,687	(a) Agricultural	85,455	3,89,019
265	1,405	(t) Public Lighting	278	1,547
36	12,541	(c) Bulk	42	13,425
4,70,020	7,45,100		5,43,695	8,97,112

No. 7435 P.W. II (2) 71/

From

The Commissioner and
Secretary to Government, Haryana,
Irrigation and Power Department.

To

The Deputy Accountant-General,
Haryana, Chandigarh.

Dated Chandigarh, the 17th September, 1971.

Subject.—Draft Audit Certificate and Report on the Accounts of the Haryana State Electricity Board,
Chandigarh for the year 1970-71.

Sir,

I am directed to refer to your letter No. R.A.O./WM/H.S.E.B./Annual Accounts/1970-71/1744, dated
16th September, 1971 on the subject noted above and to send herewith the parawise comments on the observations

made by your office on the accounts of Haryana State Electricity Board for the year 1970-71. Haryana Government agrees with the comments offered by the Chief Accounts Officer, Haryana State Electricity Board.

Yours faithfully,

(Sd.) . . . ,

Under-Secretary, Public Works,
for Commissioner and Secretary to Government, Haryana,
Irrigation and Power Department.

Endst. No. 7435-PWII (2)-71/

dated Chandigarh, the 17th September, 1971.

A copy is forwarded to the Chief Accounts Officer Haryana State Electricity Board, Chandigarh with reference to his letter No. C.A.O./A. & R./47/899, dated the 17th September, 1971.

(Sd.) . . . ,

Under-Secretary, Public Works,
for Commissioner and Secretary to Government, Haryana,
Irrigation and Power Department.

AUDIT COMMENTS ON THE ANNUAL ACCOUNTS 1970-71

This is the fourth Annual Statement of Accounts of Haryana State Electricity Board. As mentioned in the Audit Reports of the last three year's accounts, the accounts of the Composite Punjab State Electricity Board from 1st April, 1967 to 2nd May, 1967 had not been prepared by the New Punjab State Electricity Board and are awaited. Therefore, opening balances based upon its accounts for the year ended 31st March, 1967 were adopted in Haryana State Electricity Board's first Annual Accounts. In addition, the transactions relating to capital expenditure only from 1st April, 1967 to 2nd May, 1967 were also incorporated.

Balance Sheet

Liabilities—Capital

The composition of capital liabilities of the Board for the last three years is as under :—

(Rupees in lacs)

	1968-69		1969-70		1970-71	
	(Rs. in lacs)					
	Amount	Percentage	Amount	Percentage	Amount	Percentage
1. Government Loans ..	8,271	91.59	9,053	82.48	10,073	76.81
2. Public Loans ..	394	4.36	943	8.59	1,329	10.13
3. Loans from L.I.C., A.R.C., R.E.C., A.F.C. and Commercial Banks ..	311	3.45	906	8.25	1,656	12.63
4. Consumer contribution and other Miscellaneous Receipts ..	54	0.60	74	0.68	56	0.43
Total ..	9,030	100	10,976	100	13,114	100

The Capital liabilities of the Board increased by Rs. 1,946 lacs in 1969-70 and by Rs 2,138 lacs in 1970-71, but there was a reduction of composition of Government Loans from 91.59 per cent in 1968-69 to 82.48 per cent in 1969-70 and to 76.81 per cent in 1970-71 due to the greater reliance of the Board on institutional financing, i.e., statutory Corporations and Commercial Banks, for the rural electrification schemes.

Loan Redemption Fund

The exhibition of this item is not in accordance with the provisions of Electricity (Supply) Act, 1948 and the opening balance is continued to be shown since inception of the Board.

REPLIES TO AUDIT COMMENTS ON THE ANNUAL ACCOUNTS FOR THE YEAR 1970-71

This is factual please see Note (i) to the Balance Sheet

Balance Sheet**Liabilities Capital**

The position stated is factual and hence no comments.

Loan Redemption Fund

As already indicated in the reply to similar comments in the accounts for 1969-70 this is a carry-forward from the pre-bifurcation accounts on the basis of the tentative percentages notified by the Government of India under the Punjab Reorganisation Act. Pending determination of the final ratios in which the assets and liabilities of the composite P.W.E.B. are to be divided the amount of the opening balance under the loan Redemption Fund could not be written back for which adjustments will be made after the final decision of the Government of India.

AUDIT COMMENTS—contd**CURRENT LIABILITIES AND PROVISIONS****Other Current and Accrued Liabilities Rs 9,74,65,471**

Included in the above amount is a sum of Rs 8,54,10,642 representing "Outstanding Stores Creditors". After deducting the opening balance of Rs 2.40 crores inherited from Composite P. S.E. B., the amount of Rs 6.14 crores has not been cleared. Board has not investigated and not provided year-wise break-up.

Assets—Fixed Assets

Property Plant Registers showing details of various fixed assets had not been maintained in the Divisions nor had their physical verification been carried out, since the formation of the Board to ensure their physical existence Store

(1) The value of stores as appearing in the Balance Sheet was Rs. 7.44 crores, while the various divisions and stock-holding offices showed Rs. 5.92 crores, leaving a deficit of Rs 1.52 crores as against the corresponding figure of Rs 1.41 crores during 1969-70, which required investigation and reconciliation.

(2) Advances to Suppliers Rs 2,98,27,074

Year-wise analysis of this item was not possible in the absence of complete linking of this item with "Outstanding Stores Creditors."

(3) Surpluses and shortages of Stores valuing Rs 1,46,721 and Rs 1,54,039 in to the year 1970-71 had not been adjusted in the accounts.

(4) Under the Head "Transfer between Controller of Stores and Divisional Officers" which indicates the cost of stores transferred by the former to the latter, a sum of Rs 9,30,338 was outstanding at the close of the year. Unless these outstandings are cleared/adjusted it cannot be said that all material shown as transferred from stores had actually been transferred and received and properly accounted for by the Divisions.

(5) Under the head "Inter Divisional Transfer" besides opening balance of Rs 1.92 crores pointed out in last year comments, there is an increase of Rs 90.78 lacs during the year.

(6) Physical verification of coal lying at Faridabad Power House had not been carried out at any time since the inception of the Board. As the receipt of coal is accounted for on Railway Receipt basis and its consumption is worked out on the quality of coal fed and units generated there from, the balance of coal and its value are theoretical.

Sundry Debtors

Confirmation of balances from Sundry Debtors other than Electricity Consumers was not obtained.

Deposits with Pay and Accounts Officers

Pending the receipt of the Statement of accounts from the Pay and Accounts Officers Delhi and Madras or the last quarter, the transactions relating thereto had been accounted for only up to 31st December, 1970.

REPLIES TO AUDIT COMMENTS—Contd

CURRENT AND ACCRUED LIABILITIES

Other Current Liabilities and Provisions Rs 9,74,65,471

The detailed records in this regard are being kept in Divisional Officers and the same may be examined by the audit at the time of local inspections. However, instructions have already been issued and are being imported to the field offices to clear these items expeditiously.

Assets—Fixed Assets

The Property Plant Registers have not been maintained since the inception of the composite Punjab P.W.D. Electricity Branch in the early thirties. The Board is aware of this problem and it will take sometime before the same can be sorted out.

(1) Necessary investigation will be carried out and the results intimated to audit in due course.

(2) Detailed records in this regard are being maintained in the field officers who will be asked to carry out the necessary adjustments.

(3) The surpluses and shortages as a result of physical verification of stores are kept in suspense account pending their clearance after investigation. These suspense heads are being operated regularly and some balance always remains under these heads at the end of the year for which investigation has not been completed.

It may, however, be stated that the beginning of the year the balances under these heads were Rs 2.10 lacs respectively which were reduced to Rs 1.46 lacs and Rs 1.54 lacs, respectively at the close of the year.

(4) The concerned offices will be instructed to get the items cleared expeditiously.

(5) As the necessary detailed records are being maintained in the Divisional Officers the items under this head are to be cleared after investigation by the Divisional Officers. They will, however, be asked again to get the remaining items cleared expeditiously.

(6) The physical verification of all the stores except coal at Faridabad was carried out during the year 1970-71. The feasibility of carrying out physical verification of coal either on volumetric basis or otherwise will, however, be examined.

Sundry Debtors

Out of Rs 747.62 lacs lying under the head Sundry Debtor (other than Electricity consumers) Rs 449.35 were recoverable from other State Electricity Board/Bhakra Management Board/H.P. and Union Territory, Chandigarh as the settlement of these items is under correspondence and discussion with these parties. The remaining balances represent advance payments made to the suppliers through banks. In these cases also there is no need to obtain confirmation as the payments are made by retirement of hundies drawn on us.

Deposits with Pay and Accounts Officers

The accounts from the Pay and Accounts Officers are generally received late in spite of repeated reminders. This being a phenomenon every year it has no over-all effect.

Balance at Bank

The balance at bank includes a sum of Rs 10,59,368 being the amount remitted to seven Banks from 3rd May, 1967 to 28th February, 1971 but not credited by them up to 31st March, 1971 and does not include Rs 2,51,830 shown as excess credit given by the Banks during the same period.

Cash in Hand Rs. 5,29,697

Out of 50 Divisions of the Board, dash verification reports to the tune of Rs 1,32,359.04 in respect of 19 Divisions only had been shown to audit.

Consolidated Revenue and Expenditure Account

The amount of net surplus carried over to "Net Revenue and Appropriation Account" includes a sum of Rs 103.98 lacs adjusted as receivable from Nangal Fertilizer Factory for the period of 1st April, 1966 to 31st March 1971, on account of revision of tariff rate from 1.5 paise (2.9 pies) to 2 paise per KWH, and also a debit of Rs. 20.64 lacs being the difference in the rate of power on relief afforded to Haryana State Electricity Board by Rajasthan.

REPLIES TO AUDIT COMMENTS—Contd.

State Electricity Board, D.E.S.U. and N.F.F. during 1970-71. A decision to this effect was taken only on 8th June, 1971. Out of the amount of Rs 103.98 lacs, an amount of Rs. 16.42 lacs relates to the energy supplied during 1970-71 and the balance to the energy supplied during the period April, 1966 to March, 1970.

General

(i) Vouchers/Transfer Entries in support of charges aggregating to Rs 1,26,605 (as pointed out by audit during one month's test check of classification of Divisional Accounts were not made available.

(ii) Numerous cases of misclassification of expenditure amounting to Rs 99,998 were noticed in the test check of Divisional Accounts for the month of October, 1970.

(iii) The Board invested Rs 15 lacs in Post Office Savings Bank account at 3 per cent interest per annum on 31st March, 1971 while it is paying 9 per cent interest per annum on Cash Credit with Banks.

(iv) The detailed checking of classification of expenditure under Capital and Revenue Heads in respect of accounts rendered by various Divisions for the month of March, 1971, had not so far been conducted (August, 1971).

Working Results

General principles for Board's finance as prescribed in section 59 of the Electricity (Supply) Act, 1948, are that the Board shall not, as far as practicable and after taking credit for any subventions from the State Government under Section 63, carry on its operations under this Act at a loss and shall adjust its charges accordingly from time to time.

As would appear from Note XX annexed to the Balance Sheet only an amount of Rs 3,78,31,982 could be provided as interest on Government loan leaving a shortfall of Rs 1,83,72,782. This has been done in accordance with the provisions of Section 67 of the Electricity (Supply) Act, 1948.

Balance at Bank

Out of the total outstanding debts of Rs 10,59,368 items of the value of Rs 8,15,260 have since been credited by the Banks. As regard the remaining items, the matter is under investigation.

Cash in Hand

The cash verification reports in respect of the 19 divisions had been received and shown to audit. Instructions will be issued to the Divisional Officers to follow the instructions which are already in vogue.

Consolidated Revenue and Expenditure Account

Factual..... No comments.

General

(i) Necessary vouchers Yes, will be shown to audit as and when these are received from the divisional offices.

(ii) Necessary adjustments will be made in the next years accounts after investigation.

(iii) The loan was received free of interest for five years from the Estate Office, Faridabad for electrification of developed sectors. Pending its actual utilisation it was temporarily invested in post office saving bank account. The amount has, however, since been withdrawn in May, 1971.

(iv) Noted.

Working Results

Factual.....No comments.

JIA LAL JAIN,

Chief Accounts Officer.

AUDIT COMMENTS—Contd.

Details of financial working of the Board for the last three years ending 1970-71 which are subject to comments in the report and notes annexed to the Balance Sheet, are given below :—

(i) Profit and Loss

	1968-69	1969-70	1970-71
	(Rs in lacs)		
1. Gross Revenue	1,120	1,451	1,823
2. Operating and Establishment expenses including Depreciation but before providing interest charges	565	864	1,192
3. Gross Surplus	555	587	631
4. Percentage of Gross profit or surplus to Gross Revenue	49.55	40.45	34.61

There is an increase of 25.63 per cent in gross revenue for 1970-71 as compared to the last year. But the expenditure has correspondingly increased by 37.96 per cent.

(ii) Variation from budgeted income and expenditure

(Rs. in lacs)

	Budget Estimate for 1970-71	Revised Estimate for 1970-71	Actual for 1970-71	Percentage increase or decrease with Revised Estimate
(a) Revenue	1,564	1,551	1,823	(+)17.54
(b) Working expenses	595	851	892	(+)4.82
(c) Depreciation	255	286	300	(+)4.90
(d) Interest charges including interest charges as per item No. XX in the notes to Balance Sheet	679	703	757	(+)7.68
(e) Surplus (+) (—) Deficit (+) (—)	(+)34.38	(-)289.56	(-)126	..

(iii) Transmission and Distribution losses within the State.

The details of the generation, sale of electricity and transmission and distribution losses during 1968-69, 1969-70 and 1970-71 are given below :—

	1968-69	1969-70	1970-71
	(in million units)		
(i) Total units available for sale within State	919	1,071	1,247
(ii) Less sold (including supplied free)	663	799	904
(iii) T. & D. Loss	256	272	343
(iv) T. & D. Loss Percentage	27.86	25.40	27.51

AUDIT COMMENTS—Contd.

Thus there is an upward trend of transmission and distribution losses during the year 1970-71 as compared to the year 1969-70. The Board has not so far (8/71) prescribed any norms for such losses nor any break-up as prescribed in subsidiary statement X appended to the balance sheet has been calculated.

Financial Position

The following table summarises the financial position of the Board for the last three years :—

Liabilities

	(Rs. in lacs)		1970-71
	1968-69	1969-70	
(1) Capital (i.e. Loans)	8,976	10,902	13,057
(2) Reserve and Surplus	325	371	443
(3) Current liabilities and provisions (as far as revenues are available under Section 67 of the Act.)	2,469	2,737	3,516
(4) Profit	16	..	..
Grand Total	11,786	14,010	17,016

ASSETS

	(Rs. in lacs)		1970-71
	1968-69	1969-70	
1. Gross fixed assets (less share of Rajasthan)	8,200	9,803	11,504
2. Less Contribution towards service connection received from consumers and Miscellaneous Capital receipts	54	74	57
3. Less Depreciation	948	1,188	1,489
Total 2 and 3	1,002	1,262	1,546
4. Net fixed assets (net Block)	7,198	8,541	9,958
5. Capital Works and Job in progress	1,951	2,603	3,507
6. Inventories	883	741	744
7. Receivable (including advances and Deposits and Inter-divisional adjustment account)	1,373	1,760	2,406
8. Securities and Investments	299	262	282
9. Cash and Bank Balances	69	78	84
10. Deferred Revenue Expenditure	13	25	35
Grand Total 4 to 10	11,786	14,010	17,016

AUDIT COMMENTS—*Concl'd.*

Capital Employed Net Worth etc.

	1968-69	1969-70	1970-71
	(Rs in lacs)		
1. Total Gross Capital including depreciation, consumers Contribution ..	12,788	15,272	18,562
2. Capital employed (Gross block less depreciation plus working capital) ..	7,353	8,645	9,958
3. Net worth (paid up capital <i>plus</i> reserves <i>minus</i> intangible assets, i.e., deferred revenue expenditure, deficit) ..	9,288	11,248	13,465
4. Working capital (Current assets <i>plus</i> loans and advances <i>minus</i> current liabilities and provisions) including cash credits from Bank ..	155	104	Nil

M. PARTHASARATHY,

Accountant-General,
Haryana, Simla.